

# Clarkson College Application for Approval and Registration

Prepared for the Iowa College Student Aid Commission

# *Iowa College Student Aid Commission*

Postsecondary Approval and Registration Administrator  
200 10<sup>th</sup> Street, Fourth Floor  
Des Moines, IA 50309  
(515) 725-3470

## **Application for Approval and Registration of Postsecondary School Iowa Code Chapter 261B**

Pursuant to *Iowa Code* chapter 261B, the undersigned school applies for registration to conduct or maintain one or more courses of instruction, including courses of instruction by correspondence, where the courses are offered in Iowa or the school has a presence in Iowa and desires to offer courses in other states or foreign countries.

Submit a paper document and a complete duplicate in pdf format on a CD.

Applications may be submitted electronically by contacting the Postsecondary Approval Administrator at the Iowa College Student Aid Commission.

Applications for an initial approval and registration must include a *non-refundable* check for \$4,000 payable to the State of Iowa.

Application fees are to be sent to:

Postsecondary Approval and Registration Administrator  
200 10<sup>th</sup> Street, Fourth Floor  
Des Moines, IA 50309

All items must be completed before the application will be considered as received by the Commission. Attach additional pages as needed to provide the requested information. Responses are required to have a minimum of a summary paragraph on this form. Responses that include only statements similar to "please see attached", will be considered incomplete. Other documents or materials may also be attached to support the application. Attachments must be tabbed and clearly marked on both the paper and pdf documents.

(Registrations must be renewed every four years or upon any substantive change in program offerings, location or accreditation.)

**Name of school and address of the principal office as defined in Iowa Code Section 490.140 or 510.141:  
[(261.B.4(2))] and [(261B.4(1))]**

Name of School: Clarkson College  
Suite: \_\_\_\_\_  
Street: 101 S. 42<sup>nd</sup> Street  
City: Omaha  
State: Nebraska  
Zip: 68131  
Country: United States  
Telephone Number (including country or area code): 402-552-3100

Type of corporation:

[ ] For-Profit

[x] Non-Profit

**Address of this school in all in other states, and in foreign countries:**

Suite	Street	City	State	Zip	Country	Telephone
	101 S 42 <sup>nd</sup> St.	Omaha	Nebraska	68131	United States	402-552-3100

**Address of all locations in Iowa where instruction is to be provided**

Suite	Street	City	State	Zip	Country	Telephone

Tuition charges, fees and other costs payable to the school by a student. [(261B.4(3))]

Tuition charges are based on the 2011-2012 tuition and fee rates for one semester:

1. Undergraduate, full-time=15 credit hours per semester
2. Graduate, half-time=6 credit hours per semester

Program to be Offered in Iowa	Tuition	Fees	Books and Supplies	Other	Total
Health Information Management Certificate	HT \$2,568.00	\$330.00	\$345.00		\$3,243.00
Imaging Informatics Certificate	FT \$5,136 12 credit hour certificate program	\$660	\$690		\$6,486
Associate of Science Degree Health Information Management	FT \$6,420.00 HT \$2,568.00	\$825.00 \$330.00	\$690.00 \$345.00		\$7,935.00 \$3,243.00
Bachelor of Science Degree Health Care Business	FT \$6,420.00 HT \$2,568.00	\$825.00 \$330.00	\$690.00 \$345.00		\$7,935.00 \$3,243.00
Bachelor of Science Degree Medical Imaging	FT \$6,420 HT \$2,568	\$825 \$330	\$690 \$345		\$7,935 \$3,243
Bachelor of Science Degree RN to BSN	FT \$6,420 HT \$2,568	\$825 \$330	\$690 \$345		\$7,935 \$3,243

Post Baccalaureate Certificate Health Information Administration	FT \$6,420 HT \$2,568	\$825 \$330	\$690 \$345		\$7935 \$3,243
Masters of Science Degree in Health Care Administration	FT \$2,862.00	\$330.00	\$690.00		\$3,882.00
Master of Science Degree In Nursing	FT \$2,862.00	\$330.00	\$690.00		\$3,882.00
Post-Master's Certificate	HT \$1,431.00	\$165.00	\$345.00		\$1,941.00

**Refund policy of the school for the return of refundable portions of tuition, fees, or other charges [(261B.4(4))] If the refund policy is attached, please summarize the policy below.**

Clarkson College's tuition refund policy is available online to students on the College's website at [http://students.clarksoncollege.edu/Current\\_Students/Student\\_Accounts/Tuition\\_Fees/Tuition\\_Refund\\_Policy/](http://students.clarksoncollege.edu/Current_Students/Student_Accounts/Tuition_Fees/Tuition_Refund_Policy/). Students who are enrolled in traditional fifteen week classes at Clarkson College may receive a 100 percent refund of tuition and fees only if an official Change of Registration/Leave of Absence/Withdraw form is submitted to the Registrar's Office on or before the last day of the first week of the semester. After the last day of the first week of the semester, the tuition refund will be applied according to Clarkson's refund schedule ([Exhibit A](#)). The College's refund schedule can be found at [http://students.clarksoncollege.edu/Current\\_Students/Student\\_Accounts/Tuition\\_Fees/Tuition\\_Refund\\_Schedules/](http://students.clarksoncollege.edu/Current_Students/Student_Accounts/Tuition_Fees/Tuition_Refund_Schedules/). Fees are non-refundable after the first week of the semester. Clarkson College tuition refunds will be credited to the student's account.

Students who are enrolled in six week online classes may receive a 100 percent refund of tuition and fees only if an official Change of Registration/Leave of Absence/Withdraw form is submitted to the Registrar's Office no later than the second business day of the session. Fees are nonrefundable after the second business day.

**Degrees granted by the school [(261B.4(5))]**

Offered in Iowa [(261B.4(11))]

Clarkson College located at 101 S. 42<sup>nd</sup> Street, Omaha, NE 68131 offers the following degree programs online:

**Undergraduate Certificates**

Health Information Management  
Imaging Informatics

**Associate of Science Degree**

Health Information Management

**Bachelor of Science Degree**

Health Care Business with majors in:

- Management
- Health Information Management

Medical Imaging

RN to BSN

**Post Baccalaureate Certificate**

Health Information Administration

**Master of Science Degree in Health Care Administration****Master of Science Degree in Nursing**

With options in:

- Adult Nurse Practitioner
- Family Nurse Practitioner
- Nursing Education
- Nursing Health Care Administration
- RN to MSN

**Post-Master's Certificate**

- Adult Nurse Practitioner
- Family Nurse Practitioner
- Nursing Education
- Nursing Health Care Administration

Offered outside of Iowa:

In addition to the courses listed previously, Clarkson College located at 101 S. 42<sup>nd</sup> Street, Omaha, NE 68131 offers the following degree programs:

**Diploma:**

Practical Nursing

**Associate in Science Degree**

Physical Therapist Assistant

Radiologic Technology

**Bachelor of Science Degree**

LPN to BSN

Nursing

Medical Imaging

**Master of Science Degree in Nursing**

With options in:

- Nurse Anesthesia

**Name, business address and telephone number of the chief executive officer of the school: [(261B.4(7))]**

Name: Louis W. Burgher, M.D., Ph.D.  
Suite: \_\_\_\_\_  
Street: 101 S. 42<sup>nd</sup> Street  
City: Omaha  
State: Nebraska  
Zip: 68131  
Country: United States  
Telephone Number (including country or area code): 402-552-2587

**Provide a copy or description of the means by which the school intends to comply with 261B.9 [(261B.4(8))]. Code section 261B.9 is as follows:**

**261B.9 DISCLOSURE TO STUDENTS.**

Prior to the commencement of a course of instruction and prior to the receipt of a tuition charge or fee for a course of instruction, a school shall provide written disclosure to students of the following information accompanied by a statement that the information is being provided in compliance with [this section](#):

1. The name or title of the course.
2. A brief description of the subject matter of the course.
3. The tuition charge or other fees charged for the course. If a student is enrolled in more than one course at the school, the tuition charge or fee for all courses may be stated in one sum.
4. The refund policy of the school for the return of the refundable portion of tuition, fees, or other charges. If refunds are not to be paid, the information shall state that fact.
5. Whether the credential or certificate issued, awarded, or credited to a student upon completion of the course or the fact of completion of the course is applicable toward a degree granted by the school and, if so, under what circumstances the application will be made.
6. The name of the accrediting agency recognized by the United States department of education or its successor agency which has accredited the school.

Clarkson College is accredited by the Higher Learning Commission and is an affiliate of The Nebraska Medical Center. Students have access to information regarding our accreditation on our web-site and through our catalog. Clarkson College course descriptions are available in the College catalog and in our on-line catalog at [www.clarksoncollege.edu](http://www.clarksoncollege.edu). A sample of our Nursing Program course description is attached (Exhibit ) and can also be located at <http://www.clarksoncollege.edu/wfData/files/NursingCourseDescriptions.pdf>.

Clarkson College tuition, fees and refund schedule are available to students in the catalog and online. In addition, the College's refund schedule is electronically sent to students before the start of the semester and during semester's first week in session.

Prior to registration, the Registrar's office will complete a Degree Plan for all new students. The Plan will include the courses which Clarkson College will accept in transfer and the specific course the student will be required to complete in order to meet graduation requirements. During the first semester of attendance, each student will be assigned and meet with a major academic advisor who will assist the student in completion of their degree plan course requirements. The purpose of the degree plan is to ensure the student has a plan for meeting all Clarkson College requirements for graduation in a timely and effective way, to provide the student assurance their program requirements are accurate. The Plan will be signed by a

Registrar's office representative. The signed Degree Plan becomes the student's plan for graduation and may not be changed without formal written approval by the program director. The information on the Degree Plan will be informational and not contractual in nature.

**Name, address and telephone number of a contact person in Iowa [(261B.4 (10))]**

Capitol Corporate Services  
1503 42<sup>nd</sup> St, Suite 210  
West Des Moines, IA 50266

**Name, address and title of the other officers and members of the legal governing body of the school:**

Officer Number 1

Name: James T. Canedy, M.D. (Chair)  
Suite: Ste. 409  
Street: 4239 Farnam Street  
City: Omaha  
State: Nebraska  
Zip: 68131  
Country: United States  
Telephone Number (including country or area code): 402-552-2500

For officers 2 or more, add pages as needed.

Additional officers listed on [Exhibit B](#).

Owner Number 2

**Names and address of persons owning more than 10% of the school: [(261B.4(6))]**

The sole corporate member of Clarkson College is the Nebraska Medical Center.

Name: The Nebraska Medical Center  
Suite:   
Street: 987400 Nebraska Medical Center  
City: Omaha  
State: Nebraska  
Zip: 68198  
Country: United States  
Telephone Number (including country or area code): 402-552-4000

For owners 2 or more, add pages as needed

Name all agencies accrediting the institution. For each agency, include name, address, telephone number, and whether the agency is recognized by the U.S. Department of Education. [(261B.4(9))]  
Attach copies of accreditation certificates of status for each agency. If the Iowa location is not accredited, provide accrediting agency certification that the Iowa location will be granted accreditation upon approval by the College Student Aid Commission. Provide documentation that every location of applicant school is approved by the accrediting agency and in good standing, for all locations throughout the world.

Accrediting Agency 1- Clarkson College has maintained continuous accreditation with the Higher Learning Commission North Central Association of Colleges and School (NCA) since 1984.

The Higher Learning Commission  
30 North La Salle Street  
Suite 2400  
Chicago, IL 60602  
PH 312.263.0456

Contact Person: Dr. Andrew Lootens-White

Is this agency recognized by the U.S. Department of Education? ☒ Yes ☐ No

Accrediting Agency 2- The **Bachelor of Science in Nursing** and the **Master of Science in Nursing** programs have accreditation from:

The National League for Nursing **Accrediting** Commission (NLNAC)  
3343 Peachtree Road NE  
Suite 500  
Atlanta, GA 30326  
PH 404.975.5500

Contact Person: Dr. Sharon Tanner

Is this agency recognized by the U.S. Department of Education? ☒ Yes ☐ No

The **Bachelor of Science in Nursing** program is also approved by and by which the **Diploma in Practical Nursing** program has approval for operation from:

**The Nebraska State Board of Nursing**  
301 Centennial Mall South  
Lincoln, NE 68509  
PH 402.471.3121

Contact Person: Dr. Sheila Exstrom

Is this agency recognized by the U.S. Department of Education? ☒ Yes ☐ No



Accrediting Body 3 -The **Master of Science in Nursing with a specialization in Nurse Anesthesia** program is accredited by:

The Council on Accreditation of Nurse Anesthesia Educational Programs (COA)  
222 S. Prospect Avenue  
Park Ridge, IL 60068  
**PH** 847.655.1160

Contact Person: Dr. Francis Gerbasi

Is this agency recognized by the U.S. Department of Education? ☒ Yes ☐ No

Accrediting Body 4 -The **Associate of Science in Radiologic Technology** program at Clarkson College is fully accredited by the Joint Review Committee on Education in Radiologic Technology (JRCERT).

20 N. Wacker Drive,  
Suite 2850  
Chicago, IL 60606-3182  
**PH** 312.704.5300

Contact Person: Mr. Joey Battles

Is this agency recognized by the U.S. Department of Education? ☒ Yes ☐ No

Additional Accrediting Agencies are listed on [Exhibit C](#).

**Describe the procedures followed by the school for permanent preservation of student records.**  
**[(261B.4(12))]**

Clarkson College retains the official academic record (transcript) of enrollment and credit earned in College credit programs in perpetuity. Student Financial Aid records are retained for four years. All other student records documents are destroyed five years after the student's last enrollment at the College.

Students who believe there is an inaccuracy in their official academic record (transcript) must notify the Registrar's office immediately. After a student's records are destroyed, the official academic transcript cannot be changed. The transcript is the final, accurate record of academic accomplishment.

**Provide the contact information to be used by students and graduates who seek to obtain transcript information.**

Academic transcripts are available through the Registrar's office. Currently enrolled students and graduates of Clarkson College are entitled to transcripts free of charge. Students who are no longer enrolled in Clarkson College and are not a graduate may request transcripts at a cost of \$5.00 per transcript.

The transcripts may be ordered by mail, fax, or in person and are issued only upon written request by the student or graduate. To request transcripts, the Transcript Request Form must be completed and returned to the Office of the Registrar, Clarkson College, 101 S. 42<sup>nd</sup> Street, Omaha, NE 68131-2739 or returned by fax

to 402-552-6057. The form is available to online students on the Clarkson College website at <http://www.clarksoncollege.edu/wfData/files/TranscriptRequestForm.pdf>

**List the states and approval or registration agencies for all states in which the school operates or maintains a presence.**

Clarkson College is approved in Nebraska and is registered with the Nebraska Secretary of State.

**Describe the academic and instructional methodologies and delivery systems to be used by the school and the extent to which the school anticipates each methodology and delivery system will be used including but not limited to, classroom instruction, correspondence, internet, electronic telecommunications, independent study, and portfolio experience evaluation.**

#### **Virtual Classroom**

Online education has been a prominent feature of the College since 1998. The delivery of a dynamic teaching and learning experience via online has changed dramatically from telephone conferences and audio videos in the mail to sophisticated online deliveries. With the integration of the online platform Pearson/eCollege™ in 2003, Clarkson College has implemented several online degree and certification programs outlined in this application. In addition, the majority of the general education courses are offered online to both distance and on campus students.

#### **Innovative Teaching Methodologies**

Clarkson College does not have a physical presence in Iowa, thus, it is imperative that our students receive quality online instruction. Clarkson College has created a state-of-the-art Center for Teaching Excellence (CTE) which contributes significantly to ensure quality for both the student's quality of learning and the faculty's innovative teaching practices both on campus and online.

The College meets student learning needs through its selection of Pearson/eCollege™, a highly effective and reliable course management system. The College measures the system's effectiveness through end-of-course student evaluations and through the On-Line Self-Assessment Tool (OSAT). The online platform provides easy access to traditional library resources and database searches.

For the faculty, CTE's expert instructional design personnel continually offer faculty development sessions for both online and on-campus course development in new technology. Detailed examples of innovative online learning include threaded discussions, Camtasia, tutorials, videos, web-based demonstrations and many other innovative learning tools. Clarkson College's Information Technology staff responds immediately to student and faculty needs. The College Help desk is manned during business hours; the Pearson/eCollege™ Help desk supplements that resource 24/7, 365 days a year.

The Center for Teaching Excellence (CTE) has two very important resources for on-line students. The Coordinator of Online Education organizes and monitors the activities of exam proctoring services and experiential student learning in the state of Iowa.

#### **1. Proctored Exams**

Students enrolled exclusively in online courses that require proctoring services, and who are unable to use our local facility, must submit a *Test Proctor Change form* to the Coordinator of Online Education, due the first

week of classes. It is required of each student to register a proctor in their state with the Coordinator of Distance Education. Students must choose a proctor who is a librarian, professional, administrator or/and educator to oversee their exams. The *Test Proctor* form and detailed instructions are available in the Online Education Manual and includes statements of academic honesty and direct contact information for the proctor.

## **2. Experiential Student Learning in the state of Iowa**

The Coordinator of Online Education is the contact for students in programs that require experiential student learning in the state of Iowa. The requirements for the specific online programs are outlined below.

### **a. Preceptors: Masters of Science in Nursing with options in Family & Adult Nurse Practitioner (Advance Practice)**

The process for obtaining optimum learning experiences is the responsibility of the student. Preceptors and clinical settings selected by the student are required to provide opportunities to gather patient baseline information and allow the student to apply principles of health assessment, interpretation, and differential diagnosis.

Once the preceptors are selected by the student in their state, they are required to register with the Coordinator of Online Education at Clarkson College. Information such as licensure, resume, nursing experience and other information is required of the preceptor. The clinical site is also provided with a written agreement to work with the student. All forms can be found on the Clarkson College website link below.

b. Assessment: Masters of Science in Nursing with options in Family & Adult Nurse Practitioner. The students and their preceptors are assigned to a campus faculty at Clarkson College and are required to assess the student using the Clinical Site Assessment, Clinical Site Checklist and other assessment tools within the practicum course outlined in the syllabus. The faculty as well as the student is in contact with the preceptors during the entire course.

### **c. Externships: Medical Imaging**

The student will select their clinical site and request for externship experience through the Director of the Medical Imaging program. The Clinical Affiliation Agreement is completed with the site facilitated by the Coordinator of Online Education. The contact information for the Clinical Liaison in Radiology is sent to the faculty at Clarkson College. The faculty will then discuss the clinical handbook, requirements and expectations of the student with the Liaison.

d. Professional Practice Experience/Internship: Health Care Business and Health Information Management. The student will select their internship site and request for internship experience in their last semester of study with permission of the Director of the Health Care Business programs. The Clinical Affiliation Agreement is completed with the site through the Coordinator of Online Education.

**Provide the name of every other State of Iowa agency required to approve the applicant school in Iowa, the school's contact person at the agency and the current status of that approval. Attach documentation in the form of a letter or certificate for each agency.**

Clarkson College does not have a physical site in Iowa. For programs offered online in Nursing, Medical Imaging and Health Care Business, these students have already been licensed through their state of residence. The Health Information Management students are educated online and are eligible to apply for national certification.

**Is the school subject to limitation, suspension, termination (LST) order issued by the U.S. Department of Education?**

☐ Yes ☒ No

If yes, explain below:

**Provide the name and contact information for a U.S. Department of Education official who can verify the LST Statement.**

Clarkson College's contact with the Case Management Team at the U.S. Department of Education's Kansas City Regional Office is Tom Beckerle. Mr. Beckerle's direct contact number is 816-268-0418.

**Do you:**

**Enroll students in Iowa?** ☒ Yes ☐ No

**Employ Iowa faculty?** ☒ Yes ☐ No

Please refer to our current operations regarding the enrollment/registration of student and employment of faculty in Iowa.

**Do you intend to:**

**Enroll students in Iowa?** ☒ Yes ☐ No

**Employ Iowa faculty?** ☒ Yes ☐ No

**Describe current operations or plans to enroll students or employ Iowa faculty.**

Clarkson College does not have a physical site in Iowa and thus will not be physically enrolling students or employing faculty in Iowa. The recruitment/registration of online students is done in a variety of ways which includes, but is not limited to, face-to-face, mailings, and attending events in the state of Iowa. If a student responds to any one of these methods and choose to attend Clarkson College online, they are directed to the Clarkson College website [www.clarksoncollege.edu](http://www.clarksoncollege.edu). Students may enroll directly on the website. Clarkson College posts open positions, including open faculty positions online at [www.nebraskamed.com](http://www.nebraskamed.com) and [www.careerlink.org](http://www.careerlink.org). Clarkson College does not recruit employees from Iowa, employee faculty for online education or attend job fairs in Iowa.

## Name, address, and telephone number of full-time employees in Iowa.

The following employees reside in Iowa, but are on campus at the College's Omaha, Nebraska physical location.

Employee Name	Address	City	St	Zip	Position
Blum, Joan	162 Crestmont Drive	Council Bluffs	IA	51503	Faculty - BSN
Bohlke, Janiece M.	710 Plymouth Street	Lemars	IA	51031	Faculty - BSN Student Services
Clausen, Christina J.	121 E. Main Street	Treynor	IA	51575	Representative
Delfs, Jean M.	15426 Nall Road	Council Bluffs	IA	51503	Admin. Asst.
Hatcher, Christopher	8 Summit Circle	Council Bluffs	IA	51503	Life Support Instructor
Himmelberg, Layna	2775 Bluebird Ave	Elkhorn	IA	51531	Faculty - BSN CRNA
Hoversten, Mary E.	4705 Stone Park Blvd.	Sioux City	IA	51103	Administrator
Jopp, Gretchen E.	62098 310th Street	Malvern	IA	51551	Faculty- Business
Kirkpatrick, Katherine	109 So. 38th Street	Council Bluffs	IA	51501	Faculty- Gen. Ed.
Markel Matthew	2811 Avenue L	Council Bluffs	IA	51501	Adjunct Faculty- PTA
Scarpello, Josephine	101 Arbor Ridge Lane	Council Bluffs	IA	51503	Accounting Asst.
Schurman, Ryan	2810 South 7th St	Council Bluffs	IA	51503	Sr. System Engineer
Stritz, Michele	2296 260th St	Missouri Valley	IA	51555	Registrar Student Services
Trecek, Glenda I.	223 N 5 Ave	Logan	IA	51546	Representative System
Voge, James	923 Aspen Rd	Portsmouth	IA	51565	Consultant, IT
Vrabel, Sherri	900 Boundary	Red Oak	IA	51566	Faculty- BSN
Weber, Bobbie	509 Elm Street	Schleswig	IA	51461	Faculty- BSN RT/MI
Weddum, Shelli	52262 230th Street	Glenwood	IA	51534	Coordinator

The following employees reside in Iowa and perform their duties through online.

Employee Name	Address	City	St	Zip	Position
Hurley, Jennifer	207 Delmar Circle	Council Bluffs	IA	51503	Faculty- Business
Messinger, Catherine	995 Fox Valley Drive	North Liberty	IA	52317- 8016	Faculty- BSN

Smith, Kris

22538 Tammy Circle

Council Bluffs

IA

51503

Adjunct Faculty-  
BSN

**Will your school comply with *Iowa Code* § 261B.7 limiting the use of references to the Secretary of State, State of Iowa, or College Student Aid Commission in promotional material (See the *Iowa Code* for details)**

☒ Yes ☐ No

**Will your school comply with the requirements of *Iowa Code* section 261.9(1) "e" to "g" (See *Iowa Code* for details)**

☒ Yes ☐ No

**Does the school agree to file annual reports that the Commission requires from all Iowa Colleges and universities?**

☒ Yes ☐ No

**Attach a copy of the applicant school's most recent audit prepared by a certified public accounting firm no more than 12 months prior to the application and state below where, in the audit report, there is evidence that the auditor is providing an unqualified opinion.**

Clarkson College Financial Statement and Report is attached, [Exhibit D](#). The evidence that the auditor is providing an unqualified opinion is on pages 1 and 2 of the Report immediately following the Table of Contents.

**Describe how students will be provided with access to learning resources, including appropriate library and other support services requisite for the schools' degree programs.**

Clarkson College does not have a physical campus in Iowa. Education is provided to online students who reside in the state of Iowa. Iowa students who are online via our Pearson/eCollege platform require learning resources to be successful. We have been providing online education since 1998 and understand the needs of our students both on campus and on line and provide the appropriate learning resources for our students to achieve excellence in education and successful completion of student learning outcomes. Clarkson College provides the following resources to our students:

#### **1. Center for Teaching Excellence:**

The Center for Teaching Excellence was established to support teaching and learning at Clarkson College by assisting faculty and academic programs in their continued pursuit of course improvement and student learning. Instructional Design, Faculty Development, Online Education, Community Relations and Institutional Effectiveness were all brought together to meet the mission of the College and enhance the instruction of our programs.

Online Education is an important part of this area. The online students have access to questions, concerns and information 24/7, 365 days a year. Our staff is experienced to answer any technical and access issues the students may encounter. In this department are two very important areas for our online students. These

individuals are the main contact for our online student questions regarding test proctors, clinical contracts and preceptor contracts; 1) Coordinator, Online Education– administers and coordinates test proctors, clinical contracts, help desk support for all online students; 2) Coordinator, Testing Center – schedules and coordinates all proctored exams, serves as full time proctor for all on-campus students. An online manual is also provided to our students for an additional resource.

## 2. Library Resources

On the College campus the Clarkson Service League Library is a new facility, completed in June of 2011 and located on the 2<sup>nd</sup> floor of the college. Library services include access to a variety of print materials, bibliographic and full-text databases, search assistance, and interlibrary loan. Due to the library's participation in the Nebraska Academic Library Reciprocal Borrowing Agreement and free lending interlibrary loan groups, students may borrow articles and books from libraries nationwide via the DOCLINE and OCLC systems.

The online students have full access to the library services via our online platform Pearson/eCollege. Each student is provided a login to access all library services equal to the on campus students. In addition, the online platform includes online tutorials, help sheets, databases and materials available in modular form to help with resource navigation. Students may access full-text from 10,248 journals and articles/information from 15+ databases 24/7 using on-campus or remote computers. In addition, the library is open over 70 hours per week.

Solid budgetary support enables the library to purchase material that enhance the curriculum and respond to current developments in the health sciences. All library services and material may be accessed by online students via the Internet, telephone, FAX, email and mail. Requests from students living outside the Omaha area are taken by library staff and appropriate materials are sent within 24 hours. The table below is a sampling of databases available to all students at Clarkson College.

Available Databases	
<a href="#"><u>EBSCOhost</u></a>	Top-level link to the EBSCO Database
<a href="#"><u>EBSCOhost Mobile</u></a>	The mobile version of EBSCO databases including CINAHL, Health Source and Health Business.
<a href="#"><u>A to Z</u></a>	A tool for locating full text journals
<a href="#"><u>CINAHL (Cumulative Index to Nursing and Allied Health Literature)</u></a>	Indexes nearly 3000 nursing and allied health journals
<a href="#"><u>ebrary</u></a>	Electronic Books covering Nursing and Allied Health topics.
<a href="#"><u>eLibrary</u></a>	Full-text database containing magazines, journal articles, newspapers, television transcripts, etc.

<a href="#"><u>FirstSearch (ERIC, Medline &amp; other databases)</u></a>	Group of databases including ERIC, an educational resource; MEDLINE, a large medical/health sciences database; WorldCat, a database of books and materials available from libraries nationwide
<a href="#"><u>Health Business Fulltext Elite</u></a>	Full-text database covering business topics
<a href="#"><u>Health Source - Consumer Edition</u></a>	Includes references and full text to healthcare articles for consumers
<a href="#"><u>Health Source - Nursing/Academic</u></a>	Full-text database covering nursing and allied health topics
<a href="#"><u>HeritageQuest</u></a>	Genealogy database
<a href="#"><u>Library Catalog</u></a>	Online catalog of Clarkson College holdings.
<a href="#"><u>MEDLINE</u></a>	National Library of Medicine database covering medical and healthcare topics. Access is via PubMed. FirstSearch also provides access to MEDLINE.
<a href="#"><u>MEDLINE Plus</u></a>	Links out to credible sources of consumer health information
<a href="#"><u>OVID Gateway</u></a>	Full-text journals Health Care Management Review and Health Care Manager. (Click on the Journals@Ovid link to access these journals.)
<a href="#"><u>Patron Books in Print with Reviews</u></a>	Information about currently available books.
<a href="#"><u>Pre-CINAHL</u></a>	Includes recently added CINAHL citations.
<a href="#"><u>ProQuest Nursing &amp; Allied Health Source</u></a>	Database for nurses and allied health professionals. Contains 690+ titles, largely full-text.
<a href="#"><u>PubMed</u></a>	National Library of Medicine database covering medical and healthcare topics. Includes MEDLINE information as well as records from other sources.
<a href="#"><u>Wilson Biographies Plus Illustrated</u></a>	140,000+ biographies, obituaries & photographs
<a href="#"><u>Wilson OmniFile Full Text Select</u></a>	2000+ full-text journals & magazines covering multidisciplinary topics
<a href="#"><u>WorldCat</u></a>	A FirstSearch database and catalog of books and materials



	from libraries nationwide. Interlibrary Loan requests for books may be conveniently placed using an online form. (The minimum charge for ILL requests is \$1.)
--	--

### 3. Student Services

As students' progress through their course of study, there could be times when they need assistance. These services are provided by Clarkson College at no charge to the students, both on campus and online. The following services are provided in this area of the College:

- a. Arbor Family Counseling provides one-on-one counseling for students by appointment on campus or in the Omaha office, and in addition, they can also be an aid to those students who are enrolled in the on-line program. On line students can make an appointment by calling 402-330-0960 or 800-922-7379. They are available 24 hours a day and the student can set a time for a telephone consult with one of the counselors. There are three no cost sessions available to the on campus students at Arbor, and there is an unlimited number for on campus or online phone calls.

The professional staff can help the student if they need to deal with anxiety, discuss family issues, assistance with some test taking, study skills, or time management strategies. Services can be accessed 24 hours a day, 7 days a week, 365 days a year by a professional counselor.

- b. Writing Lab assists Clarkson College with all levels of writing. Students receive tutoring from peers who provide direction at every stage of the writing process, including beginning a paper, writing a thesis, organizing ideas, using APA style or simply getting feedback. Tutoring sessions provide constructive feedback and suggestions for how to revise your writing. Writing tutors are offered both on campus and online.
- c. Tutors are recommended by Clarkson College faculty or staff and may be a full-time student, part-time student, an employee of The Nebraska Medical Center, Clarkson College alumni or an outside source if recommended by Clarkson College faculty. The tutors must have a minimum 3.0 grade point average in the subject they are tutoring and are willing to meet with the student on campus or online. Students in need of a tutor should contact the Success Center to obtain the names and contact information of available tutors. Again, this service is free of charge and offered to both on campus and online students.
- d. Accommodations: Clarkson College is committed to an enabling environment for all students, and goes the extra mile to provide accommodations to those with disabilities. Our commitment goes far beyond legal requirements. It is a moral imperative to ensure that every student enjoys the fullness of the educational experience at Clarkson College. As part of this commitment, the College provides reasonable and effective accommodations for enrolled students who have disabilities under section 504 of the Rehabilitation Act of 1973, and The Americans with Disabilities Act of 1990.
- e. The Clarkson College Bookstore is the official place for Clarkson College apparel, gifts and supplies. Purchase your textbooks online or in person during regular business hours.  
[bookstore@clarksoncollege.edu](mailto:bookstore@clarksoncollege.edu)

**Provide evidence that faculty within an appropriate discipline are involved in developing and evaluating curriculum for the program(s) to be registered in Iowa.**

Curriculum development and changes are systematically assessed. The following are the steps taken for curriculum approval with faculty in each discipline.

Curricular changes:

#### Step 1: Program Level

Several data sources are utilized by faculty to base logical decisions regarding the need to either change or continue with current goals, objectives and program structure. For example, data routinely reviewed by faculty includes: faculty and course evaluations, clinical affiliation evaluations, college outcomes assessment data, Advisory Committee Minutes in each program, Graduate surveys, and student exit interviews. All program faculty participate in the process of reviewing the curriculum of the individual programs. In addition, the Program Director seeks ongoing input from external sources and convenes a curriculum committee in the larger programs. The program faculty are involved in curriculum development to review the curriculum for rigor and currency and to ensure compliance with the specialty accrediting body standards and in nursing the Nebraska State Board of Nursing rules and regulations.

#### Step 2: College Level

When curriculum changes are made, they are brought to Academic Council where they are reviewed by the college program directors, the Vice President of Academic Affairs and a representative from Faculty Senate. The Faculty Senate representative then discusses any changes with the members of Faculty Senate. The Faculty Senate representative is able to recommend and vote on changes at the Academic Council level. Following Academic Council approval, changes follow the decision flow process to the Student Services Council to discuss implementation issues. The final internal approval is with the President led Operations Council. Once this internal process is completed, it is presented to the Board of Directors for final approval. Any changes that require Higher Learning Commission approval are then requested by the Vice President of Academic Affairs.

**Provide evidence that the school has adequate physical facilities appropriate for the program(s) to be offered and located in the state. Include a copy of a signed agreement for a facility purchase or lease or option to purchase or lease. Please include a photograph of the location.**

Clarkson College does not have a physical facility in the State of Iowa. Clarkson College's facilities are located in Omaha, Nebraska and are adequate to meet the needs of all academic programs as well as technologically appropriate for the current teaching and learning strategies on campus and online utilized by the faculty. The Clarkson College campus is composed of a main building and adjacent Student Center with an attached apartment-style residence hall for students. The main building houses the faculty, administrators, staff, classrooms and labs. This building was entirely renovated in 1992. It has six floors and a fully finished lower level, a total of 58,000 square feet. A photograph ([Exhibit E](#)) of the facility in Omaha, Nebraska has been included.

**Include a statement, signed by the chief executive officer of the applicant school, on school letterhead demonstrating the school's commitment to the delivery of programs located in Iowa, and agreeing to provide alternatives for students to complete programs at other institutions if the applicant school closes the program before students have completed their course of study.**

Statement is attached as [Exhibit F](#).

**Provide an organizational plan that shows the location and physical address, telephone number, fax number and contact information for all internet-based and site-based educational locations, administrative, and service centers operated by the applicant and any parent organization.**

Clarkson College's Information Technology staff responds immediately to student and faculty needs. The College Help desk is manned during business hours; the Pearson/eCollege™ Help desk supplements that resource 24/7, 365 days a year.

**Provide documentation showing the school's policy for the resolution of student and graduate comments and complaints. Provide contact information to which complainants may be referred.**

The current Student Grievance Policy can be found on the website's Student Handbook link and on the Student InfoLink page. A copy of the policy is attached as [Exhibit G](#). The College distributes copies of the Student Handbook to students during orientation or through the mail. Student complaint records are on file in the Office of the Registrar. The Office of the Registrar can be contacted by mail at Office of the Registrar, Clarkson College, 101 S. 42<sup>nd</sup> Street, Omaha, NE 68131-2739 or by telephone at 402-552-3100.

**Provide a copy of a current Certificate of Authority provided by the applicant's home state and the Iowa Secretary of State.**

Clarkson College's Certificate of Authority from Nebraska is attached as [Exhibit H](#). Clarkson College is not required to obtain a Certificate of Authority from the Iowa Secretary of State.

**Provide the U.S. Department of Education cohort default rate for each associated organizational entity for which the U.S. Department of Education reports a cohort default rate.**

Clarkson College's most recent cohort default rate, from FY 2008, is: **3.5%**

**Provide the average debt upon graduation of individuals completing programs at each branch location and the entire organization.**

The average student loan indebtedness Clarkson College's graduates, both undergraduate and graduate students from our Spring 2011 class is **\$36,191**. The undergraduate figure is \$32,794 and the graduate figure is \$53,461.

**Provide the U.S. Department of Education cohort graduation rate for each branch location and the total organization, showing rates for graduates of diploma, two-year, and four-year, programs if those rates are reported to the U.S. Department of National Center for Education Statistics.**

Clarkson College's overall graduation rate is 62%. Our graduation rate cohort is a percent of all undergraduates and is a percent of total entering students (Fall 2009); graduation rate (2003 cohort). The

graduation rate cohort includes all full-time, first-time, degree/certificate seeking undergraduate students. The entering class includes all students coming to the institution for the first time. Graduation rate by degree is; Diploma is 0% as Clarkson College did not have a diploma program at the time, the two year rate is 21% and the four year rate is 26%.

**Signature**

**Applicant School Chief Executive Officer**

Louis W. Burgher, M.D., Ph.D.  
Name

President  
Title



\_\_\_\_\_  
Signature

06-17-2011  
Date

If any information in this application changes between the time of application Commission action, the school must inform the Commission by filing an Amended Application clearly indicating the information which is being amended. Amendments must be received before the Commission takes action.

## Exhibit A

### Tuition Refund Policy

#### Official Drop/Withdrawal & Tuition Refund Policy

Fees are non-refundable after the first week of the semester. To receive a 100 percent refund of tuition and fees, the official [Change of Registration/Leave of Absence/Withdraw form](#) requesting withdrawal or leave of absence must be submitted to the Registrar on or before the last day of the first week of the semester. It is your responsibility to be aware of the tuition refund policy.

Clarkson College tuition refunds may be credited to the student's account after the official [Change of Registration/Leave of Absence/Withdraw form](#) is submitted to the Registrar. After the appropriate form has been submitted, the tuition refund will be applied according to the [refund schedule](#). It is your responsibility to be aware of the tuition refund policy.

Only the Student Accounts Manager can approve exceptions to the tuition and fee refund schedule. Deans, directors, faculty members and staff are **not** authorized to make exceptions. Refunds are calculated based on the date the completed paperwork is received by the Registrar.

#### Tuition Refund Policy for Six Week Online Classes

To receive a 100 percent refund of tuition and fees, the Registrar must receive the official [Change of Registration/Leave of Absence/Withdraw form](#) no later than the second business day of the session. Fees are nonrefundable after the second business day. It is the student's responsibility to be aware of the six week online session tuition refund policy.

**Note:** *It is strongly recommended that students consult with a Clarkson College Student Financial Services representative prior to dropping any classes. Dropping credit hours may create serious financial problems. A student may be required to repay a portion of federal financial aid if he or she withdraws from classes.*

### Tuition Refund Schedules

#### Tuition Refund Schedule

The Tuition Refund Schedule below will apply after 8 a.m. on May 16, and it does not apply to six-week online sessions.

In order for you to receive a 100 percent refund of tuition and fees, the Registrar must receive the official completed [Change of Registration/Leave of Absence/Withdraw form](#) no later than May 20. Fees are non-refundable after May 20.

Only the Student Accounts office may approve exceptions to the Tuition Refund Schedule.

<b>Summer Semester</b> (May 16 - Aug. 5) <b>Undergraduate and Graduate</b>	<b>Percent Refunded</b>	<b>Date Registrar must have received Change of Registration form</b>
Before the first class day of the semester	100%	5/16/11
During the first week of the semester	100%	5/16/11 - 5/20/11
During the second week of the semester	75%	5/23/11 - 5/27/11
During the third week of the semester	50%	5/30/11 - 6/3/11
During the fourth week of the semester	25%	6/6/11 - 6/10/11
After the fourth week of the semester	0%	Beginning 6/13/11

Late Charges	Date Charge Begins	Cost
Late Registration Fee	5/16/11	\$50
Change of Registration Fee	5/17/11	\$25

**Note:** Refunds and fee charges will be assessed based on the date the form is received by the Registrar's office. If you are considering dropping a class, please contact your Financial Aid counselor.

#### Payment Information

Payment for all tuition and fees for the summer 2011 semester are due **June 3**, unless the student submits an approved payment plan or tuition assistance plan before the payment due date. Payment plan application forms can be obtained in the Student Financial Services office. There is a \$20 fee for this service. Please call Student Accounts at 402.552.2749 if you would like to arrange a payment plan or have questions about whether this applies to you.

#### Tuition Refund Schedule for Six-Week Online Courses

In order for you to receive a 100 percent refund of tuition and fees, the Registrar must receive the official completed [Change of Registration/Leave of Absence/Withdraw form](#) no later than the second business day of the session. Fees are non-refundable after the second business day of the session.

Six-Week Online Courses	Percent Refunded
Before the first business day of the session	100%
During the first two business days of the session	100%
During the third or fourth business day of the session	75%
During the fifth or sixth business day of the session	50%
During the seventh or eighth business day of the session	25%
Beginning the ninth business day of the session	0%

## Exhibit B

Name, address and title of the other officers and members of the legal governing body of the school:

Officer 2

Name: Rebecca Valdez (Vice-Chair)  
Suite: \_\_\_\_\_  
Street: 4117 North 56th Street  
City: Omaha  
State: Nebraska  
Zip: 68104  
Country: United States  
Telephone Number (including country or area code): 402-556-5242

Officer 3

Name: Bill Dinsmoor (Treasurer)  
Suite: The Nebraska Medical Center  
Street: 987400 Kiewit Tower  
City: Omaha  
State: Nebraska  
Zip: 68198-7400  
Country: United States  
Telephone Number (including country or area code): 402-552-3202

Officer 4

Name: Robert Howard  
Suite: \_\_\_\_\_  
Street: 4117 North 56th Street  
City: Omaha  
State: Nebraska  
Zip: 68104  
Country: United States  
Telephone Number (including country or area code): 402-556-5242

Officer 5

Name: Karen Veridrame  
Suite: \_\_\_\_\_  
Street: 17505 Island Circle  
City: Bennington  
State: Nebraska  
Zip: 68007-5731  
Country: United States  
Telephone Number (including country or area code): 402-359-1083

Officer 6

Name: The Very Right Reverend Thomas J. Hurley  
Suite: \_\_\_\_\_  
Street: 113 North 18<sup>th</sup> Street  
City: Omaha  
State: Nebraska  
Zip: 68102  
Country: United States  
Telephone Number (including country or area code): 402-342-7010 ext. 111

Officer 7

Name: Marlin Stahl, M.D.  
Suite: Bellevue Medical Center  
Street: 2500 Bellevue Medical Center Dr.  
City: Bellevue  
State: Nebraska  
Zip: 68123-1591  
Country: United States  
Telephone Number (including country or area code): 402-552-9875

Officer 8

Name: Rosanna Morris  
Suite: The Nebraska Medical Center  
Street: 987400 Kiewit Tower  
City: Omaha  
State: Nebraska  
Zip: 68198-7400  
Country: United States  
Telephone Number (including country or area code): 402-552-2007

Officer 9

Name: Cindy Arbaugh  
Suite: \_\_\_\_\_  
Street: 19263 South 204th Street  
City: Gretna  
State: Nebraska  
Zip: 68028  
Country: United States  
Telephone Number (including country or area code): 402-253-2295



Officer 10

Name: Janis Enenbach (Clarkson Service League Representative)  
Suite: \_\_\_\_\_  
Street: 9932 Harney Parkway N  
City: Omaha  
State: Nebraska  
Zip: 68114  
Country: United States  
Telephone Number (including country or area code): 402-392-1634

Officer 11

Name: Glenn Fosdick, President and CEO (Ex Officio)  
Suite: The Nebraska Medical Center  
Street: 987400 Kiewit Tower  
City: Omaha  
State: Nebraska  
Zip: 68198-7400  
Country: United States  
Telephone Number (including country or area code): 402-552-3452

Officer 12

Name: Trish Weber (Clarkson College Faculty Senate President and Representative)  
Suite: \_\_\_\_\_  
Street: 101 S 42<sup>nd</sup> Street  
City: Omaha  
State: Nebraska  
Zip: 68131  
Country: United States  
Telephone Number (including country or area code): 402-552-3100

Officer 13

Name: Brittany Kramer (Clarkson College Student Government Representative)  
Suite: \_\_\_\_\_  
Street: 101 S 42<sup>nd</sup> Street  
City: Omaha  
State: Nebraska  
Zip: 68131  
Country: United States  
Telephone Number (including country or area code): 402-552-3100

## Exhibit C

Name all agencies accrediting the institution. For each agency, include **name, address, telephone number, and whether the agency is recognized by the U.S. Department of Education.** [(261B.4(9))] Attach copies of accreditation certificates of status for each agency. If the Iowa location is not accredited, provide accrediting agency certification that the Iowa location will be granted accreditation upon approval by the College Student Aid Commission. **Provide documentation that every location of applicant school is approved by the accrediting agency and in good standing, for all locations throughout the world.**

Accrediting Agency 5 - The **Associate of Science in Physical Therapist Assistant** program has accreditation from:

The Commission on Accreditation in Physical Therapy Education (CAPTE)  
1111 N. Fairfax Street  
Alexandria, VA 22314  
**PH 703.706.3245**

Contact Person: Mr. Doug Clarke

Is this agency recognized by the U.S. Department of Education? ☒ Yes ☐ No

Accrediting Agency 6 - The **Master of [Health Care Administration](#), Bachelor of Science in Health Care Business** and **Associate of Science in Health Information Management** programs have accreditation from:

International Assembly for Collegiate [Business Education](#) (IACBE)  
P.O. Box 3960  
Olathe, KS 66063-3960  
**PH 913.631.3009**

Contact Person: Mr. Dennis Gash

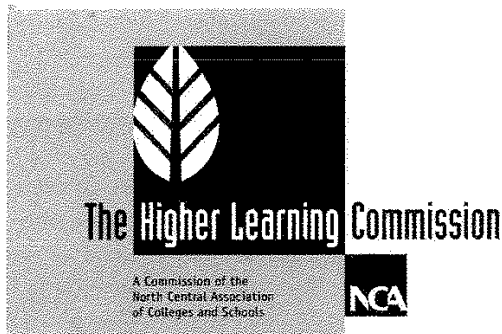
Is this agency recognized by the U.S. Department of Education? ☒ Yes ☐ No

Accrediting Agency 7 - The **Bachelor of Science in Health Care Business with major in Health Information Management** and **Associate of Science in Health Information Management** programs have accreditation from:

Commission on Accreditation for Health Informatics and Information Management Education (CAHIIM)  
233 N. Michigan Avenue  
21st floor  
Chicago, IL 60601-5800  
**PH 312.233.1131**

Contact Person: Mr. George Payan

Is this agency recognized by the U.S. Department of Education? ☒ Yes ☐ No



30 North LaSalle Street, Suite 2400 | Chicago, IL 60602 | 312-263-0456  
800-621-7440 | Fax: 312-263-7462 | [www.ncahlc.org](http://www.ncahlc.org)

Serving the common good by assuring and advancing the quality of higher learning

October 1, 2009

President Louis Burgher  
Clarkson College  
101 S. 42nd St.  
Omaha, NE 68131-2739

Dear President Burgher:

This letter is formal notification of the action taken concerning Clarkson College by The Higher Learning Commission. At its meeting on September 14, 2009, the Review Committee voted to continue the accreditation of Clarkson College and to adopt any new items entered on the attached Statement of Affiliation Status (SAS). The Commission Board of Trustees validated this action through its validation process concluded on October 1, 2009. The date on this letter constitutes the effective date of your organization's new status with the Commission.

I have enclosed your institution's *Statement of Affiliation Status (SAS)* and *Organizational Profile (OP)*. The SAS is a summary of your organization's ongoing relationship with the Commission. The OP is generated from data you provided in your most recent, (2008-09) Annual Institutional Data Update. If the current Commission action included changes to the demographic, site, or distance education information you reported in your Annual Institutional Data Update, we have made the change on the *Organizational Profile*. No other organizational information was changed.

The *Statement of Affiliation Status* and *Organizational Profile* will be posted to the Commission website on Friday, October 9. Before this public disclosure however, I ask that you verify the information in both documents, and inform Andrew C. Lootens-White, your staff liaison, before Thursday, October 8 of any concerns that you may have about these documents. Information about notifying the public of this action is found in Chapter 8.3-3 and 8.3-4 of the *Handbook of Accreditation, Third Edition*.

Please be aware of Commission policy on planned or proposed organizational changes that require Commission action before their initiation. You will find the Commission's change policy in Chapter 7.2 of the *Handbook of Accreditation*. I recommend that you review it with care, and if you have any questions about how planned institutional changes might affect your relationship with the Commission, that you write or call Andrew C. Lootens-White.

On behalf of the Board of Trustees, I thank you and your associates for your cooperation.

Sincerely,

Sylvia Manning  
President

Enclosures: Statement of Affiliation Status  
Organizational Profile

cc: Evaluation Team Members  
Chair of the Board



## The Higher Learning Commission

30 North LaSalle Street, Suite 2400 | Chicago, Illinois 60602-2504 | 312-263-0456  
800-621-7440 | FAX: 312-263-7462 | www.ncahigherlearningcommission.org

### STATEMENT OF AFFILIATION STATUS

CLARKSON COLLEGE  
101 S. 42nd St.  
Omaha, NE 68131-2739

*Affiliation Status:* Candidate: 1982  
Accreditation: (1984- )

#### PEAQ PARTICIPANT

#### Nature of Organization

*Legal Status:* Private NFP  
*Degrees Awarded:* A, B, M

#### Conditions of Affiliation:

*Stipulations on Affiliation Status:* Accreditation at the Master's level is limited to the Master of Science degrees in Nursing and Master s of Health Care Administration.

*Approval of New Degree Sites:* Prior Commission approval required.

*Approval of Distance Education Degrees:* Prior Commission approval required for distance education programs other than the Associate of Science in Health Information Management, Bachelor of Science in Health Care Business, Bachelor of Science in Nursing, Bachelor of Science in Medical Imaging, Master of Science in Nursing, and the Masters of Health Care Administration.

*Reports Required:* Progress Report: 06/01/2011; A report that documents multi-year planning.  
Progress Report: 06/01/2011; A report on master facilities.  
Progress Report: 06/01/2013; A report on assessment.

*Other Visits Scheduled:* None.

#### Summary of Commission Review

*Year of Last Comprehensive Evaluation:* 2008 - 2009  
*Year for Next Comprehensive Evaluation:* 2018 - 2019  
*Date of Last Action:* 10/01/2009

#### Name Change:

Bishop Clarkson Memorial Hospital College of Nursing to Bishop Clarkson College of Nursing (1984) to Bishop Clarkson College (1/1/88) to Clarkson College (1/1/92)



## ORGANIZATIONAL PROFILE

CLARKSON COLLEGE  
101 S. 42nd St.  
Omaha, NE 68131-2739

### Enrollment Demographics (by headcount) (HLC Posted: 04/06/2009)

	<u>Full-Time</u>	<u>Part-Time</u>
Undergraduate:	453	205
Graduate:	7	155
Post-baccalaureate First Professional:	0	0
Non-Credit headcount:	3809	

### Educational Programs (HLC Posted: 04/06/2009)

		<u>Program Distribution</u>	<u>Total Awarded</u>
Leading to Undergraduate degrees:	Associate	3	41
	Bachelors	4	126
Leading to Graduate degrees:	Masters	2	22
	Specialist	0	0
	First Professional	0	0
	Doctoral	0	0
Certificate Programs:		11	13

### Dual Enrollment (HLC Posted: 04/06/2009)

Headcount in all dual enrollment (high school) 0

### Off-Campus Activities (HLC Posted: 04/06/2009)

In-State:      Campuses:      None  
                     Sites:              None  
                     Course Locations: None

Out-of-State:    Campuses:      None  
                     Sites:              None  
                     Course Locations: None

Out-of-U.S.:    Campuses:      None  
                     Sites:              None  
                     Course Locations: None

### Distance Education Certificate and Degree (HLC Posted: 04/06/2009)

AS in Health Information Management	Internet
BS in Health Care Business	Internet
BS in Medical Imaging	Internet
MS in Health Care Business Leadership	Internet
MSN	Internet
RN to BSN	Internet
Certificate in Adult Nurse Practitioner	Internet
Certificate in Family Nurse Practitioner	Internet
Certificate in Nursing Education	Internet
Certificate in Nursing Health Care Leadership	Internet

# NLNAC

National League for Nursing Accrediting Commission, Inc.

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Leadership and Policy  
Morgan State University  
Baltimore, Maryland

March 17, 2008

Marla A. Erbin-Roesemann, PhD, RN  
Interim Dean, College of Nursing  
Clarkson College  
101 South 42nd Street  
Omaha, NE 68131-2739

Dear Dr. Erbin-Roesemann:

This letter is formal notification of the action taken by the National League for Nursing Accrediting Commission at its meeting on February 20–21, 2008. **The Board of Commissioners granted the master's degree nursing program, including the post-master's certificate program continuing accreditation and scheduled the next evaluation visit for Fall 2015.**

Deliberations centered on the Self Study Report, the School Catalog, the Site Visitors' Report, and the recommendation for accreditation proposed by the Program Evaluators and the Evaluation Review Panel. (See Summary of Deliberations and Recommendation of the Evaluation Review Panel)

The Board of Commissioners identified the following strengths and areas needing development:

#### Strengths by Accreditation Standard:

##### Standard I: Mission and Governance

- Leadership of the interim nurse administrator.

##### Standard III: Students

- Comprehensive support services available to campus based and distance education students.

##### Standard V: Resources

- Library services including staff support available to both on-campus and online students.

Areas Needing Development by Standard:

Standard I: Mission and Governance

- Implement strategies to successfully recruit and retain a qualified nurse administrator for the nursing education unit.

Standard IV: Curriculum and Instruction

- Ensure all course materials include accurate and complete information including credit and clock hours.

Standard V: Resources

- Identify strategies to enhance faculty salaries to be competitive with current market demands.
- Identify strategies to assure all faculty have needed office space that provides privacy and work area.

Standard VI: Integrity

- Review and revise documents (paper and electronic) to ensure clarity regarding delivery method for the Master's program.

Standard VII: Educational Effectiveness

- Review and refine the evaluation plan to enhance its usability and clarify the expected levels of achievement.

On behalf of the Commission, we thank you and your colleagues for your commitment to quality nursing education. By choosing to have accreditation by NLNAC, your nursing program demonstrates a continued interest in having the program measured against the highest national standards of quality in nursing education. If you have questions about this action or about Commission policies and procedures, please write or call me or a member of the Professional Staff.



Sharon J. Tanner, EdD, RN  
Executive Director

cc: Laima M. Karosas, PhD, APRN Program Evaluator  
Mary Lou Rusin, EdD, RN Program Evaluator

Enc. Summary of Deliberations of the Evaluation Review Panel

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National League for Nursing Accrediting Commission, Inc.

61 Broadway, 33rd Floor • New York, NY 10006  
P. 800.669.1656 ext. 153 • F. 212.812.0390 • [www.nlnac.org](http://www.nlnac.org)

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**SUMMARY OF DELIBERATIONS AND RECOMMENDATION OF THE  
MASTER'S DEGREE WITH PMC EVALUATION REVIEW PANEL  
FALL 2007 ACCREDITATION CYCLE**

**CLARKSON COLLEGE  
OMAHA, NEBRASKA**

**Master's Degree with PMC Accreditation History**

Established: <u>1992</u>	Initial Accreditation: <u>November 1994</u>	Last Evaluation Visit: <u>October 1999</u>
Action: Continuing Accreditation. Next visit in 8 years (Fall 2007) with an Interim Report Fall 2001. Report received, reviewed, and accepted. Next visit schedule affirmed.		

**Overview**

Length of Program:	<u>36-42 credits</u>		
Number of Students:	<u>135</u>	Full time: <u>0</u>	Part-time: <u>135</u>
Number of Faculty*:	<u>16</u>	Full time: <u>2</u>	Part-time: <u>14</u>
*refers to faculty teaching assignment not contract			

**Evaluation Review Panel Summary**

**Recommendation:**

**Master's Degree with PMC:**

**Continuing Accreditation. Next review in eight (8) years.**

**Commentary:**

**Areas of Strengths by Accreditation Standard**

**Standard I: Mission and Governance**

- Leadership of the interim nurse administrator.

**Standard III: Students**

- Comprehensive support services available to campus based and distance education students.



**Standard V: Resources**

- Library services including staff support available to both on-campus and online students.

**Areas Needing Development by Accreditation Standard**

**Standard I: Mission and Governance**

- Implement strategies to successfully recruit and retain a qualified nurse administrator for the nursing education unit.

**Standard IV: Curriculum and Instruction**

- Ensure all course materials include accurate and complete information including credit and clock hours.

**Standard V: Resources**

- Identify strategies to enhance faculty salaries to be competitive with current market demands.
- Identify strategies to assure all faculty have needed office space that provides privacy and work area.

**Standard VI: Integrity**

- Review and revise documents (paper and electronic) to ensure clarity regarding delivery method for the Master's program.

**Standard VII: Educational Effectiveness**

- Review and refine the evaluation plan to enhance its usability and clarify the expected levels of achievement.
-

# NLNAC

National League for Nursing Accrediting Commission, Inc.

## BOARD OF COMMISSIONERS

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LEE E. WURSTER, JD  
Retired Attorney  
Dublin, Ohio

March 24, 2011

Aubray Orduna, EdD, RN  
Dean  
College of Nursing  
Clarkson College  
101 S. 42nd St.  
Omaha, NE 68131

Dear Dr. Orduna:

This letter is formal notification of the action taken by the National League for Nursing Accrediting Commission (NLNAC) at its meeting on March 3-4, 2011. The Board of Commissioners granted the baccalaureate nursing program continuing accreditation with the condition that your program submit a Follow-Up Report in 2 years. If the Follow-Up Report is accepted by the Commission, the next evaluation visit will be scheduled for Fall 2018.

Deliberations centered on the Self-Study Report, the School Catalog, the Site Visitors' Report, and the recommendation for accreditation proposed by the Program Evaluators and the Evaluation Review Panel. (See Summary of Deliberations and Recommendation of the Evaluation Review Panel.)

The Board of Commissioners identified the following evidence of non-compliance and areas needing development:

### Evidence of Non-Compliance by Accreditation Standard and Criterion

#### **Standard 2 Faculty and Staff, Criteria 2.1, 2.1.1, and 2.8**

- All faculty are not credentialed with a minimum of a master's degree with a major in nursing.
- A minimum of 25% of full-time faculty do not hold earned doctorate degrees.
- There is a lack of systematic assessment of faculty performance to demonstrate competencies consistent with program goals and outcomes.

Clarkson College  
Page 1

### **Areas Needing Development by Accreditation Standard**

#### **Standard 3 Students**

- Review and revise all public documents (paper and electronic) to ensure that information intended to inform the public is accessible, current, clear, accurate, and consistent, including admission criteria, clock-to-credit hour ratios, and use of technology.

#### **Standard 4 Curriculum**

- Define excused and unexcused absences on the clinical evaluation tool and in the program materials.

#### **Standard 6 Outcomes**

- Review and revise the expected levels of achievement for program outcomes to ensure they are appropriate and measurable.
- Develop actions in the evaluation plan for expected levels of achievement that are not met.
- Determine strategies to improve collection of aggregated data for program satisfaction and job placement.

A Follow-Up Report requires the nursing education unit to demonstrate compliance with a specific Accreditation Standard or Standards. The Follow-Up Report for the baccalaureate program is to address Standard 2 Faculty and Staff. The report is to be submitted to NLNAC in the Spring 2013 Cycle by February 15, 2013. At the time of its review of the Follow-Up Report, the Commission will either affirm the time of the next evaluation visit or deny continuing accreditation and remove the nursing program from the list of accredited programs. We recommend contacting a member of the NLNAC professional staff after reviewing this decision letter.

On behalf of the Commission, we thank you and your colleagues for your commitment to quality nursing education. If you have questions about this action or about Commission policies and procedures, please write or call me or a member of the professional staff.

Sincerely,



Sharon J. Tanner, EdD, RN  
Chief Executive Officer

cc: Jan Boundy, Program Evaluator  
Tara Hulsey, Program Evaluator  
Janet Dionne, Program Evaluator

Enc. Summary of Deliberations of the Evaluation Review Panel

SUMMARY OF DELIBERATIONS AND RECOMMENDATION OF THE  
BACCALAUREATE EVALUATION REVIEW PANEL  
FALL 2010 ACCREDITATION CYCLE

CLARKSON COLLEGE  
OMAHA, NE

**Baccalaureate Accreditation History**

Established: <u>1981</u>	Initial Accreditation: <u>March 1988</u>	Last Evaluation Visit: <u>Fall 2002</u>
Action: <u>Continuing Accreditation</u>		

**Overview**

Length of Program:	<u>129 credits</u>	
Number of Students:	<u>466</u>	Full-time: <u>358</u> Part-time: <u>108</u>
Number of Faculty*:	<u>31</u>	Full-time: <u>29</u> Part-time: <u>2</u>

\* refers to faculty teaching assignment not contract

**Evaluation Review Panel Summary**

**Recommendation:**

**Baccalaureate:**

**Continuing accreditation with conditions as the program is in non-compliance with one (1) Accreditation Standard. Follow-Up Report due in two (2) years. Next visit in eight (8) years if the Report is accepted by the Board of Commissioners.**

**Commentary:**

**Evidence of Non-Compliance by Accreditation Standard and Criterion**

**Standard 2 Faculty and Staff, Criteria 2.1, 2.1.1, and 2.8**

- All faculty are not credentialed with a minimum of a master's degree with a major in nursing.
- A minimum of 25% of full-time faculty do not hold earned doctorate degrees.
- There is a lack of systematic assessment of faculty performance to demonstrate competencies consistent with program goals and outcomes.

**Areas Needing Development by Accreditation Standard**

**Standard 3 Students**

- Review and revise all public documents (paper and electronic) to ensure that information intended to inform the public is accessible, current, clear, accurate, and consistent, including admission criteria, clock-to-credit hour ratios, and use of technology.

**Standard 4 Curriculum**

- Define excused and unexcused absences on the clinical evaluation tool and in the program materials.

**Standard 6 Outcomes**

- Review and revise the expected levels of achievement for program outcomes to ensure they are appropriate and measurable.
  - Develop actions in the evaluation plan for expected levels of achievement that are not met.
  - Determine strategies to improve collection of aggregated data for program satisfaction and job placement.
-



Division of Public Health

Licensure Unit, PO Box 94986, Lincoln NE 68509-4986  
Phone (402) 471-2115 Fax (402) 471-1066  
Licensure Verification: <http://www.nebraska.gov/LISSearch/seach.cgi>  
Applications: <http://www.dhhs.ne.gov/crl/profindex1.htm>

State of Nebraska

Dave Heineman, Governor

May 25, 2010

Dr. Aubray Orduna, Dean  
Nursing Programs  
Clarkson College  
101 South 42<sup>nd</sup> Street  
Omaha, NE 68131-2739

Dear Ms. Orduna,

This letter is to inform you that the Education Committee of the Nebraska Board of Nursing met on Wednesday, May 12, 2010 and that the entire board met on Thursday, May 13, 2010. As a result of these two meetings, the following action was taken:

It was moved, seconded and carried that the Board of Nursing accept the Site Visit report from Clarkson College, BSN program with the recommendation to assure minutes of the Admissions Committee are maintained and grant continued approval of the program.

Congratulations on receiving this continues approval.

If, after receiving this letter, you have any questions please feel free to contact me at (402)-471-4917 or by e-mail at [sheila.exstrom@nebraska.gov](mailto:sheila.exstrom@nebraska.gov).

Sincerely,

Sheila Exstrom, PhD, RN  
Nursing Education Consultant  
Nursing and Nursing Support  
Public Health Division—Licensure Unit  
Department of Health and Human Services



Division of Public Health

Licensure Unit, PO Box 94986, Lincoln NE 68509-4986  
Phone (402) 471-2115 Fax (402) 471-1066  
Licensure Verification: <http://www.nebraska.gov/LISearch/seach.cgi>  
Applications: <http://www.dhhs.ne.gov/crl/profindex1.htm>

State of Nebraska

Dave Heineman, Governor

January 22, 2010

Dr. Aubray Orduna, Dean  
Nursing Programs  
Clarkson College  
101 South 42<sup>nd</sup> Street  
Omaha, NE 68131-2739

Dear Ms. Orduna,

This letter is to inform you that the Education Committee of the Nebraska Board of Nursing met on Wednesday, December 9, 2009 and on January 13, 2010 and that the entire Board of Nursing met on Thursday, January 14, 2010. As a result of these meetings, the following action was taken:

It was moved, seconded and carried that the Nebraska Board of nursing approve the revised Philosophy, Conceptual Framework and leveled objectives (LPN through MSN) as submitted by Clarkson College.

Congratulations on receiving this approval.

If, after receiving this letter, you have any questions please feel free to contact me at (402)-471-4917 or by e-mail at [sheila.exstrom@nebraska.gov](mailto:sheila.exstrom@nebraska.gov).

Sincerely,

A handwritten signature in cursive script that reads "Sheila Exstrom, RN".

Sheila Exstrom, PhD, RN  
Nursing Education Consultant  
Nursing and Nursing Support  
Public Health Division—Licensure Unit  
Department of Health and Human Services



Division of Public Health

Licensure Unit, PO Box 94986, Lincoln NE 68509-4986  
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Licensure Verification: <http://www.nebraska.gov/LISearch/seach.cgi>  
Applications: <http://www.dhhs.ne.gov/crl/profindex1.htm>

State of Nebraska

Dave Heineman, Governor

September 2, 2009

Ms. Aubray Orduna, Director  
Practical & BSN Nursing Programs  
Clarkson College  
101 South 42<sup>nd</sup> Street  
Omaha, NE 68131-2739

Dear Ms. Orduna,

This letter is to inform you that the Education Committee of the Nebraska Board of Nursing met on Wednesday, July 29, 2009 and that the entire Board of Nursing met on Wednesday, August 25, 2009.

As a result of these two meetings, the 2008 annual report from your Baccalaureate Nursing program was accepted and the program was granted continued approval.

Congratulations on receiving this continued approval.

If, after receiving this letter, you have any questions please feel free to contact me at (402)-471-4917 or by e-mail at [sheila.exstrom@nebraska.gov](mailto:sheila.exstrom@nebraska.gov)

Sincerely,

Sheila Exstrom, PhD, RN  
Nursing Education Consultant  
Nursing and Nursing Support  
Public Health Division—Licensure Unit  
Department of Health and Human Services





**INTERNATIONAL ASSEMBLY  
for COLLEGIATE BUSINESS EDUCATION**

May 4, 2005

Dr. J.W. Upright  
President  
Clarkson College  
101 South 42nd Street  
Omaha, NE 68131

Dear President Upright:

The IACBE's Board of Commissioners met on April 5, 2005 to consider accreditation requests for business and business-related degree programs, and your request was among those reviewed. I am pleased to report that the board of commissioners has granted accreditation with observations and notes for your business and business-related degree programs (see attached listing). This accreditation is valid until one year after your next regional accreditation site visit.

In making the review, there are usually several observations and notes that are a part of the commissioners' actions. Observations represent suggestions of the site visit team and the commissioners that are worthy of consideration by the administration of your institution. No specific action is required of you for the observations mentioned in this letter, but we encourage you to consider these during your institutional planning process. The notes, on the other hand, require action by your institution within a three-year period. As appropriate action is taken on the notes, the actions should be addressed in the annual report that is prepared by your institution and filed with the IACBE each year.

**Observations:**

**Item 8, Organizational Chart:**

In the organizational chart provided in the self-study (Appendix C), there appears to be one person in charge of the student services division (Dean Damewood) and one person in charge of the Professional Development Division (vice president which is vacant). For the Administrative Support Division, there are four directors and one senior director, but no single person is in charge of the division. For the academic divisions there are three divisions (Nursing, Allied Health and Health Care Business). An academic dean is in charge of each academic division, but no one single person is in over-all charge of the academic divisions (e.g., vice president for academic affairs). It is suggested that having all academic programs

coordinated by a qualified academic person, whether it be one of the academic deans serving a dual role or a new academic appointment, would strengthen the effectiveness of the institution.

**Item 11, Catalog Description:**

The college catalog does not list the affiliate faculty. From a student's perspective, it would be helpful to see a list of the entire teaching faculty. Since the catalog is published annually, those listed in the catalog can be changed periodically, as needed.

**Expectation B-3, Faculty Load:**

When reviewing the faculty load policy in the faculty manual, it was discovered that there is no policy that covers teaching loads for affiliate faculty. The affiliate faculty members in Table 4 appear to be teaching at levels equivalent to the full-time faculty. It was also learned that in practice, the teaching loads for faculty are calculated by the number of students in a course. For example, nine students equal a full teaching load for a three-hour course, but six students equal a partial load of .67. This way of calculating course loads is not consistent with the faculty policy manual.

**Expectation D-1, Financial Resources:**

The financial resources table on page 34 of the self-study shows the Division of Health Care Business currently receiving good support. The student enrollments in the division are growing; the program has generated the number of student credit hours expected for the entire 2004-2005 academic year in the first semester.

**Notes:**

**Item 4, Regional Accreditation:**

The Division of Health Care Business has chosen to use the "extended standard" accreditation approach authorized by the Board of Commissioners. Since your next regional accreditation visit is 2008, you will need to send the IACBE a copy of the reaffirmation letter as soon as you have received it.

**Expectation 1, Outcomes Assessment:**

There are two remaining items that need to be inserted into your outcomes assessment plan. One is an explanation on how the institution insures that the students have the basic skills to successfully complete the program. A second is a statement on how the personal development of students will be measured. When statements are developed for these two items they should be forwarded to the IACBE.

**Expectation B-1, Faculty Qualifications:**

The field of health informatics is an emerging field and professionally qualified faculty are rare (doctorally qualified faculty are non-existent). Accordingly, the percentage of

professionally and doctorally qualified faculty in this program is minimal. It is the commissioners' understanding that as this program grows, more qualified professionals will be hired. During the self-study year the master's program was in its first year and doctorally qualified faculty were teaching in cohort groups. The IACBE needs to be kept informed of the progress the college makes in increasing the professionally and doctorally qualified coverage in business courses.

It was also observed that there wasn't a professionally or doctorally qualified faculty member in the areas of accounting and marketing.

**Commendation:**

The institution is commended for accommodating both the traditional and non-traditional students. The capacity to make needed changes quickly is a strength of the college.

We also want to thank you for your support of Jody Woodworth in her role as a commissioner of the IACBE. We appreciate her diligent efforts on behalf of the IACBE.

Specialized accreditation by the IACBE is predicated on your institution remaining in good standing with your regional accrediting body and staying in full compliance with the IACBE's expectations and policies as set forth in the by-laws and the *Accreditation Process Manual*. We encourage your academic business unit to be actively involved in the IACBE professional development programs and activities, including the annual conference, regional meetings, workshops, and as a site visit evaluator.

Should you have any questions or if I can be of assistance to you, please contact me through the IACBE headquarters office.

Sincerely,



Robert Roller, Ph.D.  
Chair, Board of Commissioners

cc: Ms. Jody Woodworth, Dean, Division of Health Care Business

***Clarkson College***

**Degrees Reviewed in the Self-Study**

Master of Science degree in Health Care Business Leadership

Bachelor of Science degree in Health Care Business Management

Associate of Science degree in Health Information Management



*VIA E-MAIL*

June 11, 2010

Mary Hoversten, CRNA, MS  
Program Administrator  
Clarkson College  
101 South 42<sup>nd</sup> Street  
Omaha, NE 68131

Subject: Initial Accreditation

Dear Ms. Hoversten:

The Council on Accreditation of Nurse Anesthesia Educational Programs (COA) is pleased that accreditation has been awarded to the nurse anesthesia program at Clarkson College, Omaha, Nebraska, effective May 20, 2010. This signifies that all of the procedural steps have been successfully completed up to this point in time. This decision recognizes that the program will provide a graduate level curriculum leading to the award of a Master of Science in Nursing (MSN) degree. A certificate designating this accreditation is enclosed. It is the COA's understanding that the effective starting date of the program is September 2010. Notification must be provided to the COA if the effective date is different or changes.

As the CRNA program director of an accredited nurse anesthesia program, you will be required to complete annual reports each year. The annual report is Web-based and electronically transmitted to the COA.


Additionally, two (2) years after the start of the program's first class of students, the program is to submit confidential and anonymous faculty and student evaluations of the program. Further information regarding the evaluations will be sent to you in **Spring 2012**.

A second on-site visit to the program will be conducted after five (5) years following the start of the program's first class of students. This will allow time for certification examination scores and other measures of student achievement to be assessed by the program and reviewed by an on-site review team prior to consideration for continued accreditation. Accordingly, the program will be scheduled for its next on-site visit in **Fall 2015** followed by the Council's review of the program for continued accreditation in **Spring 2016**.

June 11, 2010  
Mary Hoversten, CRNA, MS  
Clarkson College  
Page 2

Finally, please extend my congratulations to everyone at Clarkson College for successfully gaining accreditation for the program. It is a major achievement.

Sincerely,



Francis Gerbasi, CRNA, PhD  
Executive Director  
Council on Accreditation of Nurse Anesthesia Educational Programs

c: Christee Beals, CRNA, MS  
Louis Burgher, MD, PhD  
Karen Plaus, CRNA, PhD, FAAN  
Pat Markway, MJ  
Rhonda Gee, CRNA, DNSc  
Darla Adams, CRNA, PhD

FG/sm  
L:\ACCRED\program\CAPABILITY REVIEWS\Clarkson College\SA and D\2010\d061110\_initial accreditation awarded.doc

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Joint Review Committee on Education in Radiologic Technology  
20 N. Wacker Drive, Suite 2850  
Chicago, IL 60606-3182  
312.704.5300 • (Fax) 312.704.5304  
[www.jrcert.org](http://www.jrcert.org)

September 10, 2009

Louis W. Burgher, Ph.D., M.D.  
President  
Clarkson College  
101 South 42nd Street  
Omaha, NE 68131-2739



**RE: Program #0411**

**Previous Accreditation Status: 8 Years**

**Most Recent Site Visit: 06/09**

**Agenda: R-A6**

Dear Dr. Burgher:

The Joint Review Committee on Education in Radiologic Technology (JRCERT) appreciated the opportunity to evaluate the associate degree radiography program sponsored by Clarkson College. The JRCERT is the only agency recognized by the U.S. Department of Education for the accreditation of traditional and distance delivery educational programs in radiography, radiation therapy, magnetic resonance, and medical dosimetry. Specialized accreditation awarded by the JRCERT offers institutions significant value by providing peer evaluation and by assuring the public of quality professional education in the radiologic sciences.

The continuing accreditation status of the program was considered by the Joint Review Committee on Education in Radiologic Technology. The program was evaluated according to the **Standards for an Accredited Educational Program in Radiologic Sciences (2002)**. The JRCERT awards:

**ACCREDITATION FOR A PERIOD OF EIGHT YEARS.**

The maximum duration that may be awarded by the Joint Review Committee on Education in Radiologic Technology in this category is eight years.

An interim report will be required. The projected date for submission of the interim report is the Second Quarter of 2013. The JRCERT will provide program officials adequate notice of the due date for submission of the interim report. Based on the interim report, the JRCERT will determine if the accreditation award of 8 years will be maintained or reduced and the continuing accreditation process expedited.

If the accreditation award is maintained, the next site visit is tentatively scheduled for the Second Quarter of 2017.

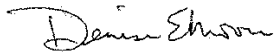
The program is advised that consistent with JRCERT Policy 11.600, the JRCERT reserves the right to conduct unannounced site visits of accredited programs. The sponsoring institution would be responsible for the expenses of any on-site evaluation.

Louis W. Burgher, Ph.D., M.D.  
September 10, 2009  
Page 2

The attachment to the program director's copy of this letter identifies the clinical total capacity, as provided by the program, for the institutions recognized as clinical education settings. It is the responsibility of the program to provide a copy of this letter to appropriate personnel at the clinical education settings.

The Joint Review Committee on Education in Radiologic Technology Directors and staff congratulate you and the program faculty for achieving the maximum award of accreditation from the JRCERT and wish you continuing success in your efforts to provide a quality educational program. If we can be of further assistance, do not hesitate to contact us.

Sincerely,



Denise E. Moore, M.S., R.T.(R)  
Chair

DEM/JH/am

copy: Program Director: Ellen L. Collins, M.S., R.T.(R)(M)  
Vice President: Jody Woodworth, M.A.  
Site Visitors: Judith A. Campbell, B.A., R.T.(R)  
Rita L. Warren, M.Ed., M.P.A., R.T.(R)(N)  
Accreditation Services Coordinator



# CAHIIM

The Commission on Accreditation for Health Informatics and  
Information Management Education recognizes that the

*Baccalaureate Degree Program*  
*Clarkson College*  
*Omaha, NE*

met the Educational Standards for a Health Information  
Management Program and is awarded accreditation effective

*November 9, 2007*

*Elizabeth D. Bowman*

Elizabeth D. Bowman, MPA, RHIA  
Chair, CAHIIM Board of Commissioners

*Claire Dixon-Lee, PhD, RHIA*


Claire Dixon-Lee, PhD, RHIA  
CAHIIM Executive Director


# CAHIIM

The Commission on Accreditation for Health Informatics and  
Information Management Education certifies that the

*Associate Degree Program*  
*Clarkson College*  
*Omaha, NE*

is accredited and met the Educational Standards for a  
Health Information Management Program effective March 1, 2005.

  
Barbara W. Mosley, PhD, RHIA  
Chair, CAHIIM Board of Commissioners

  
Claire Dixon-Lee, PhD, RHIA  
CAHIIM Executive Director



Commission on Accreditation for  
Health Informatics and Information  
Management Education

233 N. Michigan Ave. • Suite 2150 • Chicago, IL 60601-5800  
phone: (312) 233-1100  
fax: (312) 233-1090  
www.cahiim.org

December 17, 2007

Louis Burgher, MD, PhD  
Interim President  
Clarkson College  
101 South 42<sup>nd</sup> Street  
Omaha, NE 68131

Dear President Burgher:

The Commission on Accreditation for Health Informatics and Information Management Education (CAHIIM) is pleased to inform you of its vote to award **Initial Accreditation** to the Health Information Management Baccalaureate Degree Program at **Clarkson College in Omaha, Nebraska**.

The recent peer review conducted by the Panel of Accreditation Reviewers and the Board of Commissioners recognizes the program's substantial compliance with the nationally established Accreditation Standards. The program will participate annually and submit outcomes information using the CAHIIM Annual Program Assessment Report (APAR) process.

The following Partially Met Standard citations merit your institution's attention and resolution in order to strengthen the program's compliance with the Standards.

**Standard II.A.4.**

**Communities of Interest. Demonstrate monitoring and responsiveness to the substantiated needs of the various communities of interest including healthcare providers and employers.**

**Rationale:**

No formal substantiated needs assessment or analysis of community of interest has been done.

**Guideline for Compliance:**

*The program must assess annually, through at least one measurable target outcome and results, where evidence of advisory committee, employer and alumni feedback is used in program planning and evaluation.*

**Standard II.A.4.a.**

**An advisory committee, which is representative of these communities of interest, must be designated and charged with the responsibility of meeting at least annually, to assist program faculty and sponsoring educational institution personnel in formulating and periodically revising appropriate goals and curriculum, monitoring needs and expectations, and ensuring program responsiveness to change.**

**Rationale:** Although the advisory board is representative of the informally described community of interest, it did not meet in 2006. The advisory board did meet in May 2007. The current Board Bylaws state that it will meet quarterly.

**Guideline for Compliance:** *Continue to meet at least once a year. Consider revising Bylaws to reflect what is Possible. Investigate possible technologies for conducting "virtual" meetings.*

**Standard II.B.2.** At a minimum, this assessment must include graduate performance measures, employer and graduate satisfaction, job placement, yearly attrition, national certification scores, and program completion rates.

**Rationale:** The Program Evaluation plan does not currently include employer and graduate satisfaction, job placement, or yearly attrition outcome targets.

**Guideline for Compliance:** *Although these data have not yet been generated because no students are currently at this stage, the plan does need to have these outcome targets established.*

**Standard III.A.2.c.** Professional Development. Faculty must demonstrate continuing professional development related to the curriculum content to which they are assigned.

**Rationale:** CVs for several faculty and/or instructors teaching in the HIM program required BU courses do not document any professional development activities in the last two to three years.

**Guideline for Compliance:** *All affiliate faculty teaching HIM required courses must be asked to update their CVs.*

**Standard III.A.3.a.** The sponsoring educational institution must provide staff to adequately support achievement of the program's goals and outcomes.

**Rationale:** Review of organizational chart indicates one administrative assistant may not be an adequate level of program clerical support for the HIM program in conjunction with the other supported programs in the division.

**Guideline for Compliance:** *As part of the current reorganization of Clarkson College, an analysis must be of the clerical workflow, processes, and reporting relationships in the Division that houses the HIM programs.*

---

**Standard V.B.**                      **Instruction must be delivered in an appropriate sequence of didactic, laboratory, and professional practice activities.**

Rationale:                              The placement of BU 414 in the Sophomore year and Health Care Delivery Systems late in the curriculum sequence does not appear to be appropriate sequencing.

*Guideline for Compliance:*                      *Re-evaluate the 4-yr HIM program's curriculum for educationally appropriate sequencing.*

**Standard V.C.**                      **Instruction must be based on clearly written course syllabi describing entry-level competencies, course objectives, and evaluation methods.**

Rationale:                              Course syllabi have course objectives and evaluation methods but do not include entry-level competencies.

*Guideline for Compliance:*                      *Include relevant DSTs in syllabi for all HIM required courses within 30 days.*

**Standard VI.A.**                      **All published program information must accurately reflect the program offered.**

Rationale:                              Not all program literature accurately reflects the accreditation status of the baccalaureate degree program.

*Guideline for Compliance:*                      *Update and make necessary changes to all literature describing the HIM baccalaureate degree program.*

The CAHIIM requests that a report be sent, **in duplicate, by July 1, 2008**, indicating the manner in which these deficiencies have been resolved and include evidence of implementation.

Failure to respond satisfactorily to these citations may result in a change of Accreditation Status.

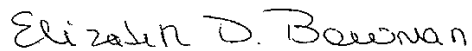
The Accreditation Standards are established by the CAHIIM.

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President Burgher  
Page 4

The Commission recognizes you and your colleagues for your commitment to continuous quality improvement in education, as demonstrated by your participation in program accreditation.

Sincerely,

A handwritten signature in black ink that reads "Elizabeth D. Bowman". The script is cursive and fluid, with the first name "Elizabeth" and last name "Bowman" clearly legible.

Elizabeth D. Bowman, MPA, RHIA  
Chair, Board of Commissioners

Cc: Jody Woodworth, MA, Dean of Allied Health  
Mary Miller, MS, RHIA, HIM Program Director  
George J. Payan, CAHIIM Accreditation Manager



Commission on Accreditation for  
Health Informatics and Information  
Management Education

233 N. Michigan Ave. • Suite 2150 • Chicago, IL 60601-5800  
phone: (312) 233-1100  
fax: (312) 233-1090  
www.cahiim.org

August 23, 2005

Mary Miller, RHIA  
HIM Program Director  
Clarkson College  
101 South 42nd Street  
Omaha, NE 68131

Dear Ms. Miller:

The Commission of Accreditation for Health Informatics and Information Management Education, reviewed the Progress Report for the Health Information Management Associate Degree Program. The Progress Report is satisfactory and has been accepted. A paper review of the report is enclosed which indicates how the program has met each cited Standard deficiency. *Compliance in this report does not predetermine subsequent compliance in the next full review of the program.*

The program will participate in the Annual Program Assessment Report process in 2005. The program will be required to be assessed under the Accreditation outcome Standards and associated processes.

The Board of Commissioners commends the program for its continuing efforts towards compliance and program improvement.

Please contact me should you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "G. J. Payan".

George J. Payan  
Accreditation Manager

Enclosure: Progress Report Review

## PROGRESS REPORT

<b>PROGRAM:</b> Clarkson College	<b>PROGRAM TYPE:</b> HIT
<b>PREVIOUS REVIEW:</b> September 2004	<b>DATE:</b> July 2005
<b>SUMMARY OF CITATIONS and COMMENTS</b>	<b>ANALYSIS OF CORRECTIVE ACTIONS TAKEN:</b>
<p><b>1.b.3.b. PM:</b> Appropriate and sufficient equipment, supplies, and storage space shall be provided for student use and for teaching the practice components of the curriculum. Instructional aids, such as computer hardware and software, documents and related materials, reference materials, other equipment, and demonstration aids, must be provided when required by the types of learning experiences delineated for either the didactic or supervised professional practice education components of the curriculum.</p> <p><b>Comment:</b> Software is extremely limited as only the Microsoft Products and the 3M Encoding System is available. The 3M system was fairly recently acquired and although the students have had some exposure, the actual time spent with this system has still been somewhat limited. There is not evidence for exposure to HIM applications such as chart location, abstracting, release of information, etc. therefore, there are also no student learning activities in this area.</p> <p><i>Guidelines for Compliance: Provide documentation that substantiates the acquisition and implementation of needed software as well as some student learning activities utilized with the newly acquired software.</i></p>	<p><b>1.b.3.b. PM:</b> The response stated that the college has purchased the 3M Healthcare Data Management system software and the coder reference package that accompanies the encoder software. Didactic and practice instruction in chart location, abstracting, ROI and deficiency tracking is covered in Healthcare Concepts and the Healthcare Data Systems courses.</p> <p><b>Action:</b> Upgrade to Met.</p> <p><b>Rationale:</b> Students are exposed to HIM applications such as chart location, abstracting, release of information and deficiency tracking prior to the PPE.</p>
<p><b>1.B.3.c.(2). PM:</b> Computer hardware and software, records and related reference materials, and audio/visual resources shall be available in sufficient number and quality to meet the goals and standards of the program.</p> <p><b>Comment:</b> Software is extremely limited as only the Microsoft Products and the 3M Encoding System is available. The 3M system was fairly recently acquired and although the students have had some exposure, the actual time spent with this system has still been somewhat limited. There is not evidence for exposure to HIM applications such as chart location, abstracting, release of information, etc. therefore, there are also no student learning activities in this area.</p> <p><i>Guidelines for Compliance: Provide documentation that substantiates the acquisition and implementation of needed software as well as some student learning activities utilized with the newly acquired software.</i></p>	<p><b>1.B.3.c.(2). PM:</b> The response stated that the college has purchased the 3M Healthcare Data Management system software and the coder reference package that accompanies the encoder software. Didactic and practice instruction in chart location, abstracting, ROI and deficiency tracking is covered in Healthcare Concepts and the Healthcare Data Systems courses.</p> <p><b>Action:</b> Upgrade to Met.</p> <p><b>Rationale:</b> Students are exposed to HIM applications such as chart location, abstracting, release of information and deficiency tracking prior to the PPE.</p>



<p><b>I.C.2. PM:</b> Criteria for successful completion of each segment of the curriculum and for graduation shall be given in advance to each student. Evaluation methods (systems) shall include content related to the objectives and competencies described in the curriculum for both didactic and supervised professional practice education components. They shall be employed frequently enough to provide students and program officials with timely indications of the students' progress and academic standing and to serve as a reliable indicator of the effectiveness of course design and instruction.</p> <p><b>Comment:</b> The evaluation instrument for the PPE course as presented in the "Clinical Practice Experience Handbook" rates the student according to certain personal attributes and does not rate their actual work performance on the job. The questions that the student must answer for each PPE assignment related to descriptive information about the site or simply provide factual or recall data and do not require that the students actually demonstrate any real knowledge of the job performed/observed.</p> <p><i>Guidelines for Compliance: Provide a PPE evaluation document that adequately demonstrates the knowledge obtained by the student and their actual work performance.</i></p>	<p><b>I.C.2. PM:</b> The revised PPE I Evaluation form documents the student's accuracy at filing, retrieving, assembly and analysis of records as well as the quality of a record delinquency tracking report. The accuracy of a transcription quality check is also assessed. The revised PPE II Evaluation form documents the accuracy of ROI requests processed, coding and auditing and utilization review activities.</p> <p><b>Action: Upgrade to Met.</b></p> <p><b>Rationale:</b> The revised PPE evaluation forms reflect student work performance on HIM activities.</p>
<p><b>II.B.1.PM:</b> Appropriate learning experiences and curriculum sequencing to develop the competencies necessary for graduation, including appropriate instructional materials, classroom presentations, discussions, demonstrations and professional practice experiences.</p> <p><b>Comment:</b> Documentation of the few assignments, lab activities, etc. to substantiate the variety of learning experiences being provided in the classroom were difficult to evaluate because they were out of context and not related to any specific course or learning objective.</p> <p><i>Guidelines for Compliance: Provide documentation that substantiates the variety of learning activities performed in each course (relate them to course, syllabus, and learning objectives) as well as in the PPE course.</i></p> <p><b>II.B.5.PM:</b> The goals and standards must include, but need not be limited to, providing assurance that graduates demonstrate at least the entry-level competencies, as defined by the American Health Information Management Association, which are the defined, nationally accepted standards of practitioner roles and functions.</p> <p><b>Comment:</b> The goals as written by the program are not always measurable or quantifiable.</p> <p><i>Guidelines for Compliance: The goals and standards should be written in such a manner that assures they are both measurable and quantifiable.</i></p>	<p><b>II.B.1.PM:</b> The learning activities provided in Coding, Health Care Concepts, Health Care Data Systems, Compliance, Principles of Management, Health Law and in PPE I and II were documented in the syllabi.</p> <p><b>Action: Upgrade to Met.</b></p> <p><b>Rationale:</b> The learning activities performed in each course are documented in the syllabi.</p> <p><b>II.B.5.PM:</b> The HIM Program Goals were submitted as well as a HIM Program "Assessment of Academic Achievement Report" for the 2003-2004 academic year. The direct and indirect measurements for each of the 7 goals appears to be measurable and quantifiable.</p> <p><b>Action: Upgrade to Met.</b></p> <p><b>Rationale:</b> The direct and indirect measurements for each of the 7 goals appears to be measurable and quantifiable.</p>

<p><b>II.B.6.a.(2).(b). PM:</b> The curriculum must include professional course content, at the appropriate level to support the entry-level competencies for Information Technology.</p> <p><b>Comment:</b> Documentation was not provided for classroom lab learning activities involving the use or exposure to HIM information technology or the simulations of these activities.</p> <p><i>Guidelines for Compliance: Provide documentation that substantiates the learning experiences covered in this content area.</i></p>	<p><b>II.B.6.a.(2).(b). PM:</b> Exposure to HIM technology and simulation activities in the classroom lab appears to be appropriate.</p> <p><b>Action:</b> Upgrade to Met.</p> <p><b>Rationale:</b> Students have hands on practice to HIM information technology through lab learning activities.</p>
<p><b>II.B.6.a.(2).(e). PM:</b> The curriculum must include professional course content, at the appropriate level to support the entry-level competencies for Organization and Supervision.</p> <p><b>Comment:</b> There was no documentation (lecture notes, assignments, lab activities, clinical practice projects, etc). To substantiate the variety of learning experiences that cover all the areas of ergonomics and equipment selection; marketing HIM services; performance and quality improvement; QI tools and techniques; monitoring staffing levels, turnaround time, productivity and workflow for supervisory personnel; develop department procedures; provide consultation and education and training to users of HIM services; prioritize department functions and services along with appropriate learning experiences.</p> <p><i>Guidelines for Compliance: Provide documentation (course syllabi and lecture materials) that substantiates all topics and /or learning experiences covered in this content area.</i></p>	<p><b>II.B.6.a.(2).(e). PM:</b> Although the response referred to the course syllabi to substantiate the topics and learning experiences covered for Organization and Supervision, it does not appear that all topics in this content area are covered in this or other syllabi.</p> <p><b>Action:</b> Remain at Partial Met.</p> <p><b>Rationale:</b> Course syllabi did cover QI techniques and performance improvement, marketing HIM services, develop departmental procedures, provide consultation and education training to users of HIM services, prioritize departmental functions and services. There did not appear to be any evidence of content for in the curriculum on: ergonomics and health information equipment selection. Appears a need to update HM350 – Healthcare Data Systems to cover healthcare information systems.</p>
<p><b>II.B.6.1.(2).(g). PM:</b> The curriculum must include professional course content, at the appropriate level to support the entry-level competencies for Clinical Quality Assessment and Performance Improvement.</p> <p><b>Comment:</b> Very little documentation (lecture notes, assignments, lab activities, clinical practice projects, etc.) was provided to substantiate the variety of learning experiences that cover the areas of clinical critical pathways and participation in facility-wide quality management program.</p> <p><i>Guidelines for Compliance: Provide documentation (course syllabi and lecture materials) that substantiates the topics and/or learning experiences covered in this course</i></p>	<p><b>II.B.6.a.(2).(g). PM:</b> Although the response referred to the course syllabi for documentation that substantiates coverage of clinical critical pathways it does not appear in the submitted syllabi.</p> <p><b>Action:</b> Update to Met.</p> <p><b>Rationale:</b> Covered in HM 350 and BU 355.</p>
<p><b>II.B.6.a.(2).(h). PM:</b> The curriculum must include professional course content, at the appropriate level to support the entry-level competencies for Clinical Classification Systems.</p> <p><b>Comment:</b> Only a syllabus for a "Compliance Issues" a powerpoint presentation on UR and an unidentified test was provided.</p> <p><i>Guidelines for Compliance: Provide documentation (course syllabi and lecture</i></p>	<p><b>II.B.6.a.(2).(h). PM:</b> Syllabi for four coding courses were submitted and appear appropriate.</p> <p><b>Action:</b> Upgrade to Met.</p> <p><b>Rationale:</b> The topics and learning experiences in Clinical Classification Systems appear to be adequately covered in the curriculum.</p>

<p><i>materials) that substantiates the topics and/or learning experiences covered in this content area.</i></p>	
<p><b>II.b.6.a.(2).(i).PM:</b> The curriculum must include professional course content, at the appropriate level to support the entry-level competencies for Legal and Ethical Issues.</p> <p><b>Comment:</b> Very little documentation (lecture notes, assignments, lab activities, clinical practice projects, etc.) was provided to substantiate the variety of learning experiences that cover the area of release and request of information (including subpoenas and consents).</p> <p><i>Guidelines for Compliance: Provide documentation (course syllabi and lecture materials) that substantiates the topics and/or learning experiences covered in this course.</i></p>	<p><b>II.b.6.a.(2).(i).PM:</b> The syllabus for "Business and Health Law", BU211.90 appears to adequately cover the areas of request and release of information, including consents and subpoenas.</p> <p><b>Action:</b> Upgrade to Met.</p> <p><b>Rationale:</b> The topics and learning experiences in Legal and Ethical Issues appear to be adequately covered in the curriculum.</p>
<p><b>II.B.8.c.(PM):</b> Supervised professional practice assignments for <b>Health Information Technology</b> students shall be structured to gain experiences in applying knowledge to technical procedures in health information systems and in developing professional attitudes for interacting with other professionals and consumers in the healthcare field. Professional practice experiences may be included in the curriculum as separate courses, incorporated within courses, and/or developed as simulated professional practice modules. Off-campus assignments shall be in facilities, organizations, or agencies related to healthcare.</p> <p><b>Comment:</b> The revised PPE Student Handbook does not provide assignments activities that will demonstrate the student's real knowledge or actual work performance on the job. No documentation was provided as to the instructions of guidance given to onsite supervisors as to what is expected of students.</p> <p><i>Guidelines for Compliance: Provide documentation that confirms actual job performance and knowledge as reflected in the PPE assignments/projects and the supervisor's evaluation.</i></p>	<p><b>II.B.8.c.(PM):</b> The revised PPE I Evaluation form documents the student's accuracy at filing, retrieving, assembly and analysis of records as well as the quality of a record delinquency tracking report. The accuracy of a transcription quality check is also assessed. The revised PPE II Evaluation form documents the accuracy of ROI requests processed, coding and auditing and utilization review activities.</p> <p><b>Action:</b> Upgrade to Met.</p> <p><b>Rationale:</b> The revised PPE evaluation forms reflect student work performance on HIM activities.</p>
<p><b>History of last accreditation:</b> Initial accreditation September 2004 with progress report due in six months.</p>	<p><b>Award:</b> Continuing Accreditation. The program shall participate in the Annual Program Assessment Report process beginning in 2005.</p>



## Commission on Accreditation

OF ALLIED HEALTH EDUCATION PROGRAMS

35 East Wacker Drive, Suite 1970  
Chicago, Illinois 60601-2208  
312.553.9355 / Fax 312.553.9616  
E-mail: [caahep@caahep.org](mailto:caahep@caahep.org)  
<http://www.caahep.org>

COPY

COPY

September 13, 2004

J.W. Upright, EdD  
President  
Clarkson College  
101 South 42<sup>nd</sup> Street  
Omaha, NE 68131

Dear President Upright:

The Commission on Accreditation of Allied Health Education Programs (CAAHEP) is pleased to inform you of its vote on September 10, 2004 to award **initial accreditation** to the Health Information Technology Program at Clarkson College.

The recent peer review conducted by the Council on Accreditation (COA) and the Commission's Board of Directors recognizes the program's substantial compliance with the nationally established accreditation standards. The initial accreditation status will expire on September 30, 2007.

The following citations merit your institution's attention and resolution in order to strengthen the program's compliance with the Standards (for a complete copy of the Standards, check the CAAHEP website at [www.caahep.org](http://www.caahep.org), or call the office at 312-553-9355):

"PM" indicates a Standard that has been cited as "Partially Met":

**Standard I.B.3.b.**

**PM**    **Appropriate and sufficient equipment, supplies, and Storage space must be provided for student use and for teaching the practice components of the curriculum. Instructional aids, such as computer hardware and software, documents and related materials, reference materials, other equipment, and demonstration aids, must be provided when required by the types of learning experiences delineated for either the didactic and supervised professional practice education components of the curriculum.**

*Comment:*

*Software is extremely limited as only the Microsoft Products and the 3M Encoding System is available. The 3M system was fairly recently acquired and although the students have had some exposure, the actual time spend with this system has still been somewhat limited. There is no evidence for exposure of HIM applications*

*such as chart location, abstracting, release of information, etc. therefore, there are also no student learning activities in this area.*

Guideline for Compliance:

Provide documentation that substantiates the acquisition and implementation of needed software as well as some student learning activities utilized with the newly acquired software.

**Standard I.B.3.c.(2).**

**PM** Computer hardware and software, records and related reference materials, and audio/visual resources must be available in sufficient number and quality to meet the goals and standards of the program.

*Comment:*

*See Standard I.B.3.b.*

Guideline for Compliance:

See Standard I.B.3.b.

**Standard I.C.2.**

**PM** Criteria for successful completion of each segment of the curriculum and for graduation must be given in advance to each student. Evaluation methods (systems) must include content related to the objectives and competencies described in the curriculum for both didactic and supervised professional practice education components. They must be employed frequently enough to provide students and program officials with timely indications of the students' progress and academic standing and to serve as a reliable indicator of the effectiveness of course design and instruction.

*Comment:*

*The evaluation instrument for the PPE course as presented in the "Clinical Practice Experience Handbook" rates the student according to certain personal attributes and does rate their actual work performance on the job. The questions that the student must answer for each PPE assignment related to descriptive information about the site or simply provide factual or recall data and do not require that the students actually demonstrate any real knowledge of the job performed/observed.*

Guideline for Compliance:

Provide a PPE evaluation document that adequately demonstrates the knowledge obtained by the student and their actual work performance.

**Standard II.B.1.**

**PM** Appropriate learning experiences and curriculum sequencing to develop the competencies necessary for graduation, including appropriate instructional materials, classroom presentations, discussions, demonstrations and professional practice experiences.

*Comment:*

*Documentation of the few assignments, lab activities, etc. to substantiate the variety of learning experiences being provided in the classroom were difficult to evaluate because they were out of context and not related to any specific course or learning objectives.*

*Guideline for Compliance:*

Provide documentation that substantiates the variety of learning activities performed in each course (relate them to course, syllabus, and learning objectives) as well as in the PPE course.

**Standard II.B.5.**

**PM**

**The goals and standards must include, but need not be limited to, providing assurance graduates demonstrate at least the entry-level competencies, as defined by the American Health Information Management Association, which are the defined, nationally accepted standards of practitioner roles and functions.**

*Comment:*

*The goals as written by the program are not always measurable or quantifiable.*

*Guideline for Compliance:*

The goals and standards should be written in such a manner that assures they are both measurable and quantifiable.

**Standard II.B.6.a.(2).(b).**

**PM**

**The curriculum must include professional course content, at the appropriate level to support the entry-level competencies for Information Technology.**

*Comment:*

*Documentation was not provided for classroom lab learning activities involving the use or exposure to HIM information technology or the simulations of these activities.*

*Guideline for Compliance:*

Provide documentation that substantiates the learning experiences covered in this content area.

**Standard II.B.6.a.(2).(e).**

**PM**

**The curriculum must include professional course content, at the appropriate level to support the entry-level competencies for Organization and Supervision.**

*Comment:*

*There was no documentation (lecture notes, assignments, lab activities, clinical practice projects, etc.) to substantiate the variety of learning experiences that cover all the areas of ergonomics and equipment selection; marketing HIM services; performance and quality improvement; QI tools and techniques; monitoring staffing levels, turnaround time, productivity and workflow for supervisory personnel; develop department procedures; provide consultation and education and training to users of HIM services; prioritize department functions and services along with appropriate learning experiences.*

---

Guideline for Compliance:

Provide documentation (course syllabi and lecture materials) that substantiates all topics and/or learning experiences covered in this content area.

**Standard II.B.6.a.(2).(g).**

**PM    The curriculum must include professional course content, at the appropriate level to support the entry-level competencies for Clinical Quality Assessment and Performance Improvement.**

*Comment:*

*Very little documentation (lecture notes; assignments, lab activities, clinical practice projects, etc.) was provided to substantiate the variety of learning experiences that cover the areas of clinical critical pathways and participation in facility-wide quality management program.*

Guideline for Compliance:

Provide documentation (course syllabi and lecture materials) that substantiates the topics and/or learning experiences covered in this course.

**Standard II.B.6.a.(2).(h).**

**PM    The curriculum must include professional course content, at the appropriate level to support the entry-level competencies for Clinical Classification Systems.**

*Comment:*

*Only a syllabus for a course "Compliance Issues" a powerpoint presentation on UR and an unidentified test was provided.*

Guideline for Compliance:

Provide documentation (course syllabi and lecture materials) that substantiates the topics and/or learning experiences covered in this content area.

**Standard II.B.6.a.(2).(j).**

**PM    The curriculum must include professional course content, at the appropriate level to support the entry-level competencies for Legal and Ethical Issues:**

*Comment:*

*Very little documentation (lecture notes, assignments, lab activities, clinical practice projects, etc.) was provided to substantiate the variety of learning experiences that cover the area of release and request of information (including subpoenas and consents.)*

Guideline for Compliance:

Provide documentation (course syllabi and lecture materials) that substantiates the topics and/or learning experiences covered in this course.

**Standard II.B.8.c.**

**PM    Supervised professional practice assignments for Health Information Technology students must be structured to gain experiences in applying knowledge to technical procedures in health information systems and in developing professional attitudes for interacting with other professionals and**

President Upright  
Page 5

consumers in the healthcare field. Professional practice experiences may be included in the curriculum as separate courses, incorporated within courses and/or developed as simulated professional practice modules. Off-campus assignments must be in facilities, organizations, or agencies related to healthcare.

*Comment:*

*The revised PPE Student Handbook" does not provide assignments activities that will demonstrate the student's real knowledge or actual work performance on the job. No documentation was provided as to the instructions or guidance given to onsite supervisors as to what is expected of students.*

*Guideline for Compliance:*

Provide documentation that confirms actual job performance and knowledge as reflected in the PPE assignments/projects and the supervisor's evaluation.

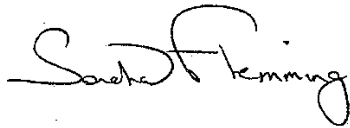
CAAHEP requests that a report be sent to the COA at **AHIMA, 233 N. Michigan Avenue, Suite 2150, Chicago, IL 60601-5519** by **March 1, 2005** indicating the manner in which these citations have been resolved.

Failure to respond satisfactorily to the citations above may result in a withdrawal of accreditation.

The accreditation standards are established by the CAAHEP and the American Health Information Management Association.

The commission recognizes you and your colleagues for your commitment to continuous quality improvement in education, as demonstrated by your participation in program accreditation.

Sincerely,



Sondra Flemming  
President

Cc: Lynda McNulty, PhD, Vice President  
Mary Miller, RHIA, HIT Program Director  
Kathy LaTour, MA, RHIA, FAHIMA, COA Chair  
George Payan, Accreditation Specialist, AHIMA



## Exhibit D



### **CLARKSON COLLEGE**

Financial Statements and Reports Required by  
*Government Auditing Standards* and  
OMB Circular A-133

June 30, 2010 and 2009

(With Independent Auditors' Reports Thereon)

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## CLARKSON COLLEGE

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KPMG LLP  
Suite 1501  
222 South 15th Street  
Omaha, NE 68102-1610

Suite 1600  
233 South 13th Street  
Lincoln, NE 68508-2041

## Independent Auditors' Report

The Board of Directors  
Clarkson College:

We have audited the accompanying statements of financial position of Clarkson College (the College) as of June 30, 2010 and 2009, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Clarkson College as of June 30, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended, in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2010 on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. In addition, the 2010 supplemental statements of financial position and activities included in the accompanying exhibits are presented for purposes of additional analysis of the financial statements and is not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

KPMG LLP

Omaha, Nebraska  
October 25, 2010

**CLARKSON COLLEGE**  
Statements of Financial Position  
June 30, 2010 and 2009

<b>Assets</b>	<b>2010</b>	<b>2009</b>
Cash and cash equivalents	\$ 359,787	301,968
Investments	1,087,040	850,194
Prepaid expenses	100,493	60,576
Accounts receivable, net of allowance for uncollectible accounts of \$104,611 and \$114,053 in 2010 and 2009, respectively	341,965	324,543
Grant receivable	200,000	2,176
Notes receivable	437,366	465,478
Property and equipment, net	12,300,629	12,454,943
Assets held by trustee	449,789	425,448
Other assets	133,857	139,455
Total assets	<u>\$ 15,410,926</u>	<u>15,024,781</u>
<b>Liabilities and Net Assets</b>		
Liabilities:		
Accounts payable	\$ 214,361	144,790
Due to the U.S. Department of Health and Human Services	416,468	408,848
Deferred revenue	771,383	711,773
Long-term debt	5,886,666	5,978,333
Accrued payroll	44,085	44,025
Accrued interest	563,129	456,515
Other accrued expenses	136,909	236,467
Total liabilities	<u>8,033,001</u>	<u>7,980,751</u>
Net assets:		
Unrestricted	5,784,735	5,855,401
Temporarily restricted	922,200	602,689
Permanently restricted	670,990	585,940
Total net assets	<u>7,377,925</u>	<u>7,044,030</u>
Total liabilities and net assets	<u>\$ 15,410,926</u>	<u>15,024,781</u>

See accompanying notes to financial statements.

**CLARKSON COLLEGE**

Statements of Activities

Years ended June 30, 2010 and 2009

	2010			2009				
	Unrestricted	Temporarily restricted	Permanently restricted	Total	Unrestricted	Temporarily restricted	Permanently restricted	Total
Revenues, gains, and other support:								
Net tuition and fees	\$ 7,282,576	—	—	7,282,576	7,581,981	—	—	7,581,981
Educational cost reimbursement from The Nebraska Medical Center	880,000	—	—	880,000	880,000	—	—	880,000
Auxiliary enterprises	645,968	—	—	645,968	624,130	—	—	624,130
Scholarship contributions and endowments	1,085,919	274,497	85,050	1,445,466	663,449	517,454	22,200	1,203,103
Direct student loans	1,211,855	—	—	1,211,855	—	—	—	—
Sales and services of educational activities	13,139	—	—	13,139	12,809	—	—	12,809
Investment gain (loss)	43,428	65,523	—	108,951	(44,394)	(88,363)	—	(132,757)
Forgiveness of note payable	—	—	—	—	860,682	—	—	860,682
Net transfers from The Nebraska Medical Center	1,747,548	—	—	1,747,548	2,790,624	—	—	2,790,624
Contribution toward purchase of property and equipment	11,636	197,824	—	209,460	17,547	(17,547)	—	—
Net assets released from restrictions	218,333	(218,333)	—	—	213,951	(213,951)	—	—
Total revenues, gains, and other support	13,140,402	319,511	85,050	13,544,963	13,600,779	197,593	22,200	13,820,572
Expenses:								
Instruction	6,506,998	—	—	6,506,998	5,853,139	—	—	5,853,139
Public support	21,531	—	—	21,531	52,444	—	—	52,444
Academic support	2,764,975	—	—	2,764,975	2,531,327	—	—	2,531,327
Student services	1,283,367	—	—	1,283,367	1,292,093	—	—	1,292,093
Institutional support	1,684,243	—	—	1,684,243	1,989,931	—	—	1,989,931
Auxiliary enterprises	949,954	—	—	949,954	934,774	—	—	934,774
Total expenses	13,211,068	—	—	13,211,068	12,653,708	—	—	12,653,708
Increase (decrease) in net assets	(70,666)	319,511	85,050	333,895	947,071	197,593	22,200	1,166,864
Net assets:								
Beginning of year	5,855,401	602,689	585,940	7,044,030	4,908,330	405,096	563,740	5,877,166
End of year	\$ 5,784,735	922,200	670,990	7,377,925	5,855,401	602,689	585,940	7,044,030

See accompanying notes to financial statements.

**CLARKSON COLLEGE**

Statements of Cash Flows

Years ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Cash flows from operating activities:		
Increase in net assets	\$ 333,895	1,166,864
Adjustments to reconcile increase in net assets to net cash used in operating activities:		
Provision (recovery) for uncollectible accounts	(8,956)	29,252
Depreciation and amortization	815,827	760,564
Amortization of debt issuance costs	5,598	5,597
Transfers from The Nebraska Medical Center	(1,747,548)	(2,790,624)
Forgiveness of note payable	—	(860,682)
Changes in assets and liabilities:		
Accounts receivable	(8,466)	(136,245)
Prepaid expenses	(39,917)	(9,720)
Grant receivable	(197,824)	17,547
Accounts payable	69,571	(51,734)
Due to U.S. Department of Health and Human Services	7,620	36,026
Deferred revenue	59,610	182,636
Accrued payroll	60	(228,727)
Accrued interest	106,614	108,576
Other accrued expenses	(99,558)	134,838
Net cash used in operating activities	<u>(703,474)</u>	<u>(1,635,832)</u>
Cash flows from investing activities:		
Purchases of property and equipment	(661,513)	(862,545)
Purchase of investments and assets held by trustee	(879,392)	(554,452)
Sales of investments	618,205	377,953
Loans issued to students	(57,000)	(69,538)
Repayments of loans by students	85,112	66,682
Net cash used in investing activities	<u>(894,588)</u>	<u>(1,041,900)</u>
Cash flows from financing activities:		
Transfers from The Nebraska Medical Center	1,747,548	2,790,624
Principal payments of long-term debt	(91,667)	(75,834)
Net cash provided by financing activities	<u>1,655,881</u>	<u>2,714,790</u>
Net increase in cash and cash equivalents	57,819	37,058
Cash and cash equivalents at beginning of year	301,968	264,910
Cash and cash equivalents at end of year	\$ <u>359,787</u>	<u>301,968</u>
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	\$ 355,867	360,858

See accompanying notes to financial statements.

## **CLARKSON COLLEGE**

### **Notes to Financial Statements**

June 30, 2010 and 2009

#### **(1) Summary of Significant Accounting Policies**

##### **(a) Organization**

Clarkson College (the College) is an educational institution that maintains and offers programs of study, including, but not limited to, degrees in nursing. The College also has a residence hall for its students. The sole corporate member of the College was Clarkson Regional Health Services (CRHS). CRHS had entered into an operating agreement with The Nebraska Medical Center (the Medical Center), which delegates overall organizational and financial responsibility of the College to the Medical Center. During 2010, the sole corporate membership of the College was transferred to the Medical Center. The transfer did not impact the financial statements of the College.

##### **(b) Basis of Presentation**

The College maintains its accounts in accordance with the principles and practices of fund accounting. Fund accounting is the procedure by which resources for various purposes are classified for accounting purposes in accordance with activities or objectives specified by donors.

The financial statements of the College have been prepared to focus on the College as a whole and to present balances and transactions according to the existence or absence of donor-imposed restrictions. This has been accomplished by classification of net assets and transactions into three classes of net assets: permanently restricted, temporarily restricted, or unrestricted.

The financial statements of the College have been prepared on the accrual basis. The significant accounting policies followed are described below.

##### **(c) Net Asset Classifications**

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and the changes therein are classified as follows:

- *Unrestricted* – net assets not subject to donor-imposed stipulations. Unrestricted net assets include realized and unrealized gains on investments and interest and dividend income on restricted endowments that are not stipulated by the donor or law for reinvestment.
- *Temporarily restricted* – net assets subject to donor-imposed stipulations that may or will be met by actions of the College and/or the passage of time. After the donor-imposed purpose or time restriction is satisfied, temporarily restricted net assets are reclassified to unrestricted net assets and reported within the statements of activities as net assets released from restrictions.
- *Permanently restricted* – net assets subject to donor-imposed stipulations that they be maintained permanently by the College. Generally, the donors of these assets permit the College to use all or part of the income earned on related investments for general or specific purposes.



## CLARKSON COLLEGE

### Notes to Financial Statements

June 30, 2010 and 2009

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Investment income, including net realized and unrealized gains or losses on investments, is reported as an increase or decrease in unrestricted net assets unless its use is restricted by donor stipulation or by law.

**(d) Cash and Cash Equivalents**

Cash and cash equivalents include certain investments in highly liquid debt instruments with original maturities of three months or less when purchased.

**(e) Accounts Receivable**

The allowance for uncollectible receivables is estimated based on the history of uncollectible accounts receivable and analysis of current aging.

**(f) Investments**

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value in the accompanying statements of financial position.

**(g) Property and Equipment**

Property and equipment are stated at cost. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis over the following useful lives:

Land improvements	10 – 40 years
Building	5 – 40 years
Equipment	3 – 40 years

Interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets. There was no interest capitalized during 2010 or 2009.

**(h) Deferred Revenue**

Deferred revenue relates to tuition and fees received in advance that are recognized in the period earned.

**(i) Revenue Recognition**

Tuition and fees are recognized as revenue in the applicable enrollment period, as the College provides services to its students.

**(j) Income Taxes**

The College has been recognized as a tax-exempt organization by the Internal Revenue Service as described in Section 501(c)(3) of the Internal Revenue Code (the Code) and, therefore, is exempt from income taxes on related income under Section 501(a) of the Code.

## CLARKSON COLLEGE

### Notes to Financial Statements

June 30, 2010 and 2009

The College adopted Financial Accounting Standards Board (FASB) Interpretation No. 48, *Accounting for Uncertainty in Income Taxes – an Interpretation of FASB Statement No. 109* (FIN 48), during 2010. FIN 48 provides specific guidance on how to address uncertainty in accounting for income tax assets and liabilities, prescribing recognition thresholds and measurement attributes. The adoption of FIN 48 by the College did not have a material impact on the College's financial position, results of operations, or cash flows.

**(k) Contributions**

Contributions, including unconditional promises to give due in future periods, are recognized as revenues in the period received. Conditional contributions received, which depend upon specified future and uncertain events, are recognized as revenue when the conditions upon which they depend are substantially met.

Contributions of property and equipment, without donor stipulations concerning the use of such long-lived assets, are reported as revenues of the unrestricted net asset class. Contributions of assets other than cash are recorded at their estimated fair value at the date received. Contributions of cash or other assets to be used to acquire property and equipment are reported as revenues of the temporarily restricted net asset class; the restrictions are considered to be released at the time of acquisition of such long-lived assets.

**(l) Use of Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The current economic environment has increased the degree of uncertainty inherent in those estimates and assumptions.

**(m) Fair Value of Financial Instruments**

The College follows the provisions of FASB Statement No. 157, *Fair Value Measurements* (included in Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurements and Disclosures*), for fair value measurements of financial assets and financial liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. FASB Statement No. 157 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC Topic 820 (FASB Statement No. 157) also establishes a framework for measuring fair value and expands disclosures about fair value measurements. See note 11.

On July 1, 2009, the College adopted the provisions of ASC Topic 820 (FASB Statement No. 157) to fair value measurements of nonfinancial assets and nonfinancial liabilities that are recognized or disclosed at fair value in the financial statements on a nonrecurring basis. This adoption had no impact on the accompanying financial statements.

# CLARKSON COLLEGE

## Notes to Financial Statements

June 30, 2010 and 2009

### (n) Endowment Funds

The College has adopted the provisions of FASB ASC Subtopic 958-205 – *Presentation of Financial Statements*, as it relates to Endowments of Not-for-Profit Organizations: Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and enhanced disclosures for all endowment funds, including any changes required to net asset classification of donor-restricted endowment funds and the incremental disclosure requirements for all endowment funds (including both donor-restricted and board-designated endowment funds).

### (2) Investments and Assets Held by Trustee

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value in the accompanying statements of financial position. All realized and unrealized gains and losses, and income or loss arising from investments, are accounted for in the statements of activities as increases or decreases in unrestricted net assets. Realized gains and losses are recorded by specific identification. Investments and assets held by trustee consist of the following at June 30:

	2010	2009
Investments:		
Mutual funds	\$ 776,820	609,561
Money market accounts	310,220	240,633
	<u>\$ 1,087,040</u>	<u>850,194</u>
Assets held by trustee:		
Money market accounts	\$ 199,479	425,448
Treasury notes	250,310	—
	<u>\$ 449,789</u>	<u>425,448</u>

In connection with certain debt obligations, the College is required to make periodic deposits in bond sinking and interest funds with the trustee to provide for scheduled interest and principal payments.

### (3) Property and Equipment

A summary of property and equipment at June 30, 2010 and 2009 is as follows:

	2010	2009
Land and land improvements	\$ 1,207,148	1,207,148
Buildings	11,124,641	10,888,465
Equipment	8,131,384	7,706,047
Total property and equipment	20,463,173	19,801,660
Less accumulated depreciation	8,162,544	7,346,717
Property and equipment, net	<u>\$ 12,300,629</u>	<u>12,454,943</u>

**CLARKSON COLLEGE**  
Notes to Financial Statements  
June 30, 2010 and 2009

The amount of depreciation expense for the years ended June 30, 2010 and 2009 was \$815,827 and \$760,564, respectively.

**(4) Long-Term Debt**

During 2004, the College issued \$6,200,000 of Nebraska Educational Finance Authority Revenue Bonds Series 2004 (Revenue Bonds), which are payable in varying annual installments to 2035 and have a base interest rate of 6% and a contingent rate of 1.25%. The proceeds of the Revenue Bonds were used to fund the construction of a new residence hall, which was completed in October 2004.

The terms and provisions relating to the Revenue Bonds are included in a Loan Agreement and Trust Indenture dated April 1, 2004. The indenture provides, among other things, for certain covenants related to the incurrence of additional indebtedness, the restriction on disposal of assets, and the maintenance of certain funds to be used by the trustee to pay principal and interest on the bonds as they become due.

In connection with the issuance of the Revenue Bonds, certain funds have been placed in deposit with a trustee for the future payment of principal and interest on the bonds and the cost of construction of the residence hall. These investments have been reflected as assets held by trustee in the accompanying statements of financial position. The Revenue Bonds are secured by funds held by the trustee and certain real property and equipment.

Scheduled principal repayments on long-term debt for the next five fiscal years and thereafter are as follows:

2011	\$	100,833
2012		110,000
2013		115,834
2014		120,833
2015		130,833
Thereafter		<u>5,308,333</u>
	\$	<u><u>5,886,666</u></u>

**(5) Retirement Plans**

The College participates with the Medical Center, which sponsors a noncontributory multioptional pension plan that includes both a defined benefit and defined contribution option, The Nebraska Medical Center Retirement Plan – Basic and Matching Contributions (the Plan). Generally, employees are eligible for participation after completing 12 months of continuous service and attaining the age of 21. The Plan provides for a retirement age of 65 or for earlier retirement under certain circumstances. For the defined benefit option, benefits are based on years of service and the amount of compensation received during those years. NMC's board of directors approved a resolution on May 18, 2009 to freeze the defined benefit option on January 1, 2010. For the defined contribution option, the College contributes an amount equal to 75% of the amount deferred by the employee under a separate 403(b) benefit plan, up to a maximum of 6% of the employee's eligible compensation. Employee contributions to the Plan are not permitted except for certain rollover provisions. Benefits for the defined benefit option vest over five years and benefits for the defined contribution option vest over six years. Information with respect to the Plan's funded status has not

**CLARKSON COLLEGE**  
Notes to Financial Statements  
June 30, 2010 and 2009

been separately determined for the College. The College recorded expense related to the Plan of \$373,931 and \$205,366 during 2010 and 2009, respectively.

**(6) Related-Party Support and Activities**

Effective October 1, 1997, the College entered into an operating agreement with the Medical Center. As a result of the agreement, the Medical Center has operational and financial control of the College and supports its operations. As discussed in note 1(a) the sponsorship of the college was transferred to the Medical Center in 2010.

The Medical Center funds the operating losses of the College. During the years ended June 30, 2010 and 2009, the College received \$1,747,548 and \$2,790,624, respectively, from the Medical Center to support the operations of the College.

The College also received \$69,125 and \$64,250 from CRHS during the years ended June 30, 2010 and 2009, respectively, for scholarships and this amount is reflected as scholarship contributions and endowments.

The College had recorded a long-term note payable to CRHS of approximately \$860,682 for amounts loaned to the College for the construction of a new student center. During 2009, CRHS forgave the amounts owed to them and the College recorded a gain on forgiveness of note payable in the accompanying statements of activities.

The College offers special tuition rates to qualified employees of the Medical Center, their spouses, and their children under the age of 24. Qualified employees include full-time employees with at least six months of service and part-time employees with at least four years of service. The College recorded the discount of \$791,933 and \$697,323 as a reduction to tuition and fees revenue during 2010 and 2009, respectively.

**(7) Financial Aid**

Net tuition and fees revenues are shown net of financial aid. For the years ended June 30, 2010 and 2009, financial aid awarded was \$3,944,481 and \$2,196,582, respectively.

**(8) Permanently and Temporarily Restricted Net Assets**

Permanently restricted net assets are required to be maintained in perpetuity, the income on which is used annually for scholarships.

Temporarily restricted net assets at June 30, 2010 and 2009 are restricted for the following purposes:

	<u>2010</u>	<u>2009</u>
Scholarship and loan funds	\$ 661,537	541,285
Other	23,139	21,704
Building and service league grants	237,524	39,700
	<u>\$ 922,200</u>	<u>602,689</u>

## CLARKSON COLLEGE

### Notes to Financial Statements

June 30, 2010 and 2009

During 2010 and 2009, temporarily restricted net assets of \$218,333 and \$213,951, respectively, were released from restriction for the purposes described above.

#### **(9) Functional Expenses**

The College provides educational services and offers programs of study, including, but not limited to, degrees in nursing.

The College does not present expense information by functional classification because its resources and activities are primarily related to providing these educational services.

#### **(10) Endowed Net Assets**

The College's endowment consists of 13 individual funds established for a variety of purposes. As required by U.S. generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the board of directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The College has interpreted the Nebraska State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the College classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the College in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the College considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) The purposes of the College and the donor-restricted endowment fund
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the College
- (7) The investment policies of the College

**CLARKSON COLLEGE**  
Notes to Financial Statements  
June 30, 2010 and 2009

The following sets forth the endowment by type of fund as of June 30, 2010 and 2009:

	<u>Unrestricted</u>	<u>Temporarily restricted</u>	<u>Permanently restricted</u>	<u>Total</u>
2010:				
Donor-restricted endowment funds	\$ (1,496)	26,372	670,990	695,866
2009:				
Donor-restricted endowment funds	\$ (44,394)	—	585,940	541,546

**Changes in Endowment Net Assets**

	<u>Unrestricted</u>	<u>Temporarily restricted</u>	<u>Permanently restricted</u>	<u>Total</u>
Endowment net assets, June 30, 2008	\$ —	18,865	563,740	582,605
Investment return:				
Investment loss	(44,394)	(18,865)	—	(63,259)
Contributions	—	—	22,200	22,200
Appropriation of endowment assets for expenditure	—	—	—	—
Endowment net assets, June 30, 2009	<u>\$ (44,394)</u>	<u>—</u>	<u>585,940</u>	<u>541,546</u>
Endowment net assets, beginning of year	\$ (44,394)	—	585,940	541,546
Investment return:				
Investment gain	42,898	26,372	—	69,270
Contributions	—	—	85,050	85,050
Appropriation of endowment assets for expenditure	—	—	—	—
Endowment net assets, June 30, 2010	<u>\$ (1,496)</u>	<u>26,372</u>	<u>670,990</u>	<u>695,866</u>

As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the board of directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

**(a) Return Objectives and Risk Parameters**

The College has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of

## **CLARKSON COLLEGE**

### **Notes to Financial Statements**

June 30, 2010 and 2009

donor-restricted funds that the College must hold in perpetuity or for donor-specified periods. Under this policy, as approved by the board of directors, the endowment assets are invested in a manner that is a conservative level of investment risk. The College expects its endowment funds, over time, to provide an average rate of return of approximately 6%, net of fees, before the impact of withdrawals. Actual returns in any given year may vary from this amount.

**(b) *Strategies Employed for Achieving Objectives***

To satisfy its long-term rate-of-return objectives, the College relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The College targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

**(c) *Appropriation Policy and How the Investment Objectives Relate to Appropriation Policy***

The spending policy for endowed funds is determined by the board of directors. In establishing this policy, the College considers the long-term expected return on its endowment. Accordingly, over the long term, the College is generally focusing on finding securities that demonstrate the ability for price appreciation and earnings momentum equal to major stock index performance. This is consistent with the College's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.



# CLARKSON COLLEGE

## Notes to Financial Statements

June 30, 2010 and 2009

### (11) Fair Value Measurements

#### *Fair Value of Financial Instruments*

The following table presents the carrying amounts and estimated fair values of the College's financial instruments at June 30, 2010 and 2009. The fair value of financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

	2010		2009	
	Carrying amount	Fair value	Carrying amount	Fair value
Financial assets:				
Cash and cash equivalents	\$ 359,787	359,787	301,968	301,968
Investments	1,087,040	1,087,040	850,194	850,194
Accounts receivable	341,965	341,965	324,543	324,543
Grant receivable	200,000	200,000	2,176	2,176
Notes receivable	437,366	437,366	465,478	465,478
Assets held by trustee	449,789	449,789	425,448	425,448
Financial liabilities:				
Accounts payable	\$ 214,361	214,361	144,790	144,790
Due to U.S. Department of Health and Human Services	416,468	416,468	408,848	408,848
Deferred revenue	771,383	771,383	711,773	711,773
Long-term debt	5,886,666	6,946,000	5,978,333	7,079,000
Accrued payroll	44,085	44,085	44,025	44,025
Accrued interest	563,129	563,129	456,515	456,515
Other accrued expenses	136,909	136,909	236,467	236,467

The carrying amounts shown in the table are included in the statements of financial position under the indicated captions. The fair values of the financial instruments shown in the table as of June 30, 2010 and 2009 represent management's best estimates of the amounts that would be received to sell those assets or that would be paid to transfer those liabilities in an orderly transaction between market participants at that date. Those fair value measurements maximize the use of observable inputs. However, in situations where there is little, if any, market activity for the asset or liability at the measurement date, the fair value measurement reflects the College's own judgments about the assumptions that market participants would use in pricing the asset or liability. Those judgments are developed by the College based on the best information available in circumstances.

## CLARKSON COLLEGE

### Notes to Financial Statements

June 30, 2010 and 2009

The following methods and assumptions were used to estimate the fair value of each class of financial instrument:

Cash and cash equivalents, accounts receivable, grant receivable, notes receivable, accounts payable, due to U.S. Department of Health and Human Services, deferred revenue, accrued payroll, accrued interest, and other accrued expenses – the carrying amount approximates fair value because of the short maturity of these instruments.

Investments and assets held by trustee – the fair value is based on quoted market prices, if available, or estimated quoted market prices for similar securities.

Long-term debt – The fair value was determined by discounting the future cash flows of the debt that reflect, among other things, market interest rates and the College's credit standing. The discount rate used for 2010 and 2009 was 4.420% and 4.920%, respectively.

#### *Fair Value Hierarchy*

The College has adopted FASB ASC Topic 820 for fair value measurements of financial assets and financial liabilities that are recognized or disclosed at fair value in the financial statements on a recurring basis. On July 1, 2009, the Company adopted the provisions of FASB ASC Topic 820 for fair value measurements of nonfinancial assets and nonfinancial liabilities that are recognized or disclosed at fair value in the financial statements on a nonrecurring basis. FASB ASC Topic 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

Level 1 Inputs: Quoted market prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.

Level 2 Inputs: Inputs other than quoted market prices included in Level 1 that are observable for the asset or liability either directly or indirectly through either corroboration or observable market data.

Level 3 Inputs: Inputs are unobservable for the asset or liability. Therefore, unobservable inputs shall reflect the entity's own assumptions about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk) developed based on the best information available in the circumstances.

The level in the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

**CLARKSON COLLEGE**  
Notes to Financial Statements  
June 30, 2010 and 2009

The following table presents the financial instruments that are measured at fair value on a recurring basis (including items that are required to be measured at fair value) at June 30, 2010 and 2009:

	<b>June 30, 2010 fair value</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
<b>Assets:</b>				
Cash and cash equivalents	\$ 359,787	359,787	—	—
<b>Investments:</b>				
Money market investments	\$ 310,220	310,220	—	—
Mutual funds	776,820	776,820	—	—
Total investments	\$ 1,087,040	1,087,040	—	—
<b>Assets held by trustee</b>				
Money market investments	\$ 199,479	199,479	—	—
Treasury notes	250,310	—	250,310	—
Total assets held by trustee	\$ 449,789	199,479	250,310	—
	<b>June 30, 2009 fair value</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
<b>Assets:</b>				
Cash and cash equivalents	\$ 301,968	301,968	—	—
<b>Investments:</b>				
Money market investments	\$ 240,633	240,633	—	—
Mutual funds	609,561	609,561	—	—
Total investments	\$ 850,194	850,194	—	—
<b>Assets held by trustee</b>				
Money market investments	\$ 425,448	425,448	—	—

**(12) Subsequent Event**

The College has reviewed subsequent events through October 25, 2010, the date the financial statements were issued, and concluded that there were no events or transactions during this period that would require recognition or disclosure in the financial statements other than those already disclosed.

## Exhibit I

## CLARKSON COLLEGE

## Supplemental Statement of Financial Position

June 30, 2010

Assets	Clarkson College	Residence Hall	Total
Cash and cash equivalents	\$ 304,760	55,027	359,787
Short-term investments	1,087,040	—	1,087,040
Prepaid expenses	108,568	(8,075)	100,493
Accounts receivable, net of allowance for uncollectible accounts of \$114,053	341,965	—	341,965
Intercompany receivable (payable)	56,498	(56,498)	—
Grant receivable	200,000	—	200,000
Notes receivable	437,366	—	437,366
Property and equipment, net	7,238,048	5,062,581	12,300,629
Assets held by trustee	—	449,789	449,789
Other assets	—	133,857	133,857
Total assets	<u>\$ 9,774,245</u>	<u>5,636,681</u>	<u>15,410,926</u>
<b>Liabilities and Net Assets</b>			
Liabilities:			
Accounts payable	\$ 83,272	131,089	214,361
Due to the U.S. Department of Health and Human Services (payable from restricted assets)	416,468	—	416,468
Deferred revenue	771,383	—	771,383
Note payable to affiliate	—	—	—
Long-term debt	—	5,886,666	5,886,666
Accrued payroll	44,085	—	44,085
Accrued interest	—	563,129	563,129
Other accrued expenses	136,909	—	136,909
Total liabilities	<u>1,452,117</u>	<u>6,580,884</u>	<u>8,033,001</u>
Net assets:			
Unrestricted	6,728,938	(944,203)	5,784,735
Temporarily restricted	922,200	—	922,200
Permanently restricted	670,990	—	670,990
Total net assets	<u>8,322,128</u>	<u>(944,203)</u>	<u>7,377,925</u>
Total liabilities and net assets	<u>\$ 9,774,245</u>	<u>5,636,681</u>	<u>15,410,926</u>

See accompanying independent auditors' report.

**CLARKSON COLLEGE**  
Supplemental Statement of Activities  
Year ended June 30, 2010

	Clarkson College unrestricted	Residence Hall unrestricted	Subtotal unrestricted	Clarkson College Temporarily restricted	Clarkson College Permanently restricted	Total
Revenues, gains, and other support:						
Net tuition and fees	\$ 7,282,576	—	7,282,576	—	—	7,282,576
Educational cost reimbursement	880,000	—	880,000	—	—	880,000
Auxiliary enterprises	9,799	636,169	645,968	—	—	645,968
Scholarship contributions and endowments	1,085,919	—	1,085,919	274,497	85,050	1,445,466
Direct student loans	1,211,855	—	1,211,855	—	—	1,211,855
Sales and services of educational activities	13,139	—	13,139	—	—	13,139
Investment loss	43,428	—	43,428	65,523	—	108,951
Forgiveness of note payable	—	—	—	—	—	—
Contribution toward purchase of property and equipment	11,636	—	11,636	197,824	—	209,460
Net transfers from The Nebraska Medical Center	1,747,548	—	1,747,548	—	—	1,747,548
Net assets released from restrictions	218,333	—	218,333	(218,333)	—	—
Total revenues, gains, and other support	12,504,233	636,169	13,140,402	319,511	85,050	13,544,963
Expenses:						
Instruction	6,506,998	—	6,506,998	—	—	6,506,998
Public support	21,531	—	21,531	—	—	21,531
Academic support	2,764,975	—	2,764,975	—	—	2,764,975
Student services	1,283,367	—	1,283,367	—	—	1,283,367
Institutional support	1,684,243	—	1,684,243	—	—	1,684,243
Auxiliary enterprises	101,066	848,888	949,954	—	—	949,954
Total expenses	12,362,180	848,888	13,211,068	—	—	13,211,068
Increase (decrease) in net assets	142,053	(212,719)	(70,666)	319,511	85,050	333,895
Net assets:						
Beginning of year	6,586,885	(731,484)	5,855,401	602,689	585,940	7,044,030
End of year	\$ 6,728,938	(944,203)	5,784,735	922,200	670,990	7,377,925

See accompanying independent auditors' report.

**CLARKSON COLLEGE**

## Schedule of Expenditures of Federal Awards

Year ended June 30, 2010

<b>Federal grantor/program title</b>	<b>CFDA number</b>	<b>Federal expenditures</b>
Major program – Student Financial Assistance Cluster:		
U.S. Department of Education:		
Federal Supplemental Educational Opportunity Grants (FSEOG)	84.007	\$ 59,290
Federal Family Education Loans (FFEL)	84.032	6,231,747
Federal Direct Loans	84.268	1,234,686
Federal Work-Study Program (FWS)	84.033	36,062
Federal Pell Grant Program (PELL)	84.063	877,167
Academic Competitiveness Grant (ACG)	84.375	21,690
Total U.S. Department of Education		<u>8,460,642</u>
U.S. Department of Health and Human Services:		
Nursing Student Loan Program (NSL)	93.364	<u>57,000</u>
Total student financial assistance cluster		<u>8,517,642</u>
Total federal expenditures		<u>\$ 8,517,642</u>

See accompanying notes to schedule of expenditures of federal awards.

## CLARKSON COLLEGE

### Notes to Schedule of Expenditures of Federal Awards

June 30, 2010 and 2009

**(1) Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) summarizes the federal awards disbursed by Clarkson College (the College) for the year ended June 30, 2010. For the purposes of the Schedule, all grants, contracts, loans, and loan guarantee agreements are entered into directly between the College and agencies and departments of the federal government. Expenditures for federal award programs are recognized on the accrual basis of accounting.

**(2) Major Program – Student Financial Assistance Cluster**

The awards are classified as major programs in accordance with the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The major program includes providing financial assistance to students, primarily under the Federal Work-Study (FWS), Federal Pell Grant (PELL), Federal Supplemental Educational Opportunity Grant (FSEOG), and Academic Competitiveness Grant (ACG) programs of the U.S. Department of Education and the Nursing Student Loan (NSL) program of the U.S. Department of Health and Human Services. The College also receives awards to make loans to eligible students under the Federal Family Education Loan (FFEL) program, primarily Stafford Loans, which are issued to students of the College by various financial institutions.

**(3) Federal Student Loan Programs**

Federally guaranteed loans issued to eligible students under federal student loan programs and federally guaranteed loans issued to the students of the College by financial institutions during the year ended June 30, 2010 are summarized as follows:

FFEL program:	
Stafford loans issued	\$ 6,022,971
PLUS loans issued	<u>208,776</u>
	<u>\$ 6,231,747</u>

The balance of the NSL outstanding at June 30, 2010 is \$403,229 and is included in the notes receivable category on the College's financial statements and on the Data Collection Form. New loans of \$57,000 are included in the Schedule. The College is responsible only for the performance of certain administrative duties with respect to the FFEL program, and accordingly, these loans are not included in its financial statements.



KPMG LLP  
Suite 1501  
222 South 15th Street  
Omaha, NE 68102-1610

Suite 1600  
233 South 13th Street  
Lincoln, NE 68508-2041

**Independent Auditors' Report on Internal Control over Financial Reporting and  
on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

The Board of Directors  
Clarkson College:

We have audited the financial statements of Clarkson College (the College) as of and for the year ended June 30, 2010 and have issued our report thereon dated October 25, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the College's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over financial reporting.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the College's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

KPMG LLP is a Delaware limited liability partnership,  
the U.S. member firm of KPMG International Cooperative  
("KPMG International"), a Swiss entity.



This report is intended solely for the information and use of the College's management, the board of directors, and the federal awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Omaha, Nebraska  
October 25, 2010



KPMG LLP  
Suite 1501  
222 South 15th Street  
Omaha, NE 68102-1610

Suite 1600  
233 South 13th Street  
Lincoln, NE 68508-2041

**Independent Auditors' Report on Compliance with Requirements That  
Could Have a Direct and Material Effect on Each Major Program and on  
Internal Control over Compliance in Accordance with OMB Circular A-133**

The Board of Directors  
Clarkson College:

**Compliance**

We have audited Clarkson College's (the College) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* (Compliance Supplement) that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2010. The College's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal program is the responsibility of the College's management. Our responsibility is to express an opinion on the College's compliance based on our audit.

We did not audit the College's compliance with the requirements governing maintaining contact with borrowers and billing and collection procedures in accordance with the requirements of the Student Financial Assistance Cluster: Nursing Student Loan program as described in the Compliance Supplement. Those requirements govern functions performed by Affiliated Computer Services, Inc. Since we did not apply auditing procedures to satisfy ourselves as to compliance with those requirements, the scope of work was not sufficient to enable us to express, and we do not express, an opinion on compliance with those requirements. Affiliated Computer Services, Inc.'s compliance with the requirements governing the functions that it performs for the College for the year ended June 30, 2010 was examined by other accountants in accordance with the U.S. Department of Education's Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*. Our report does not include the results of the other accountants' examination of Affiliated Computer Services, Inc.'s compliance with such requirements.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the College's compliance with those requirements.

In our opinion, the College complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

KPMG LLP is a Delaware limited liability partnership,  
the U.S. member firm of KPMG International Cooperative  
("KPMG International"), a Swiss entity.

### Internal Control over Compliance

Management of the College is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the College's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over compliance.

Requirements governing maintaining contact with borrowers and billing and collection procedures in the Student Financial Assistance Cluster: Nursing Student Loan program as described in the Compliance Supplement are performed by Affiliated Computer Services, Inc. Internal control over compliance related to such functions for the year ended June 30, 2010 was reported on by other accountants in accordance with the U.S. Department of Education's Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*. Our report does not include the results of other accountants' testing of Affiliated Computer Services, Inc.'s internal control over compliance related to such functions.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the College's management, the board of directors, and federal awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties.

**KPMG LLP**

Omaha, Nebraska  
October 25, 2010

**CLARKSON COLLEGE**  
Schedule of Findings and Questioned Costs  
June 30, 2010 and 2009

**I. Summary of Auditors' Results**

***Financial Statements***

Type of auditor's report issued: **Unqualified opinion**

Internal control over financial reporting:

- Material weaknesses identified: **No**
- Significant deficiencies identified that are not considered to be material weaknesses: **No**

Noncompliance material to financial statements noted: **No**

***Federal Awards***

Internal control over major programs:

- Material weaknesses identified: **No**
- Significant deficiencies identified that are not considered to be material weaknesses: **None reported**

Type of auditors' report issued on compliance with major programs: **Unqualified opinion**

Any audit findings disclosed that are required to be reported in accordance with Section 501(a) of OMB Circular A-133: **No**

Identification of major programs: (Student Financial Assistance Cluster): **CFDA #84.007 – Federal Supplemental Educational Opportunity Grants; CFDA #84.032 – Federal Family Education Loan Program; CFDA #84.033 – Federal Work-Study Program; CFDA #84.063 – Federal Pell Grant Program; CFDA #84.375 – Academic Competitiveness Grant Program; CFDA #93.364 – Nursing Student Loan Program**

Dollar threshold to distinguish Type A and B programs: **\$300,000**

Audit qualified as a low-risk auditee: **Yes**

**II. Findings Related to the Financial Statements That Are Required to Be Reported in Accordance with Government Auditing Standards**

None

**III. Findings and Questioned Costs Relating to Federal Award**

None

## Exhibit E



## Exhibit F

101 South 42 St. Omaha, NE 68131-2739 PH 402 552 3100 TF 800 647 5500



Carolyn Small  
Postsecondary Registration Administrator  
603 E. 12<sup>th</sup> Street  
FL 5<sup>th</sup>  
Des Moines, IA 50319

Dear Ms. Small:

Clarkson College is a private 4 year health care college with a 123 year history. We are accredited by the Higher Learning Commission and an affiliate of The Nebraska Medical Center. We provide online education in nursing and healthcare business.

Clarkson's Mission is to prepare students to professionally provide high quality, ethical and compassionate health care. Clarkson College is committed to the keeping with this Mission and that includes in the delivery of on-line education programs to students in the State of Iowa.


If Clarkson College were to terminate a program that a student was currently enrolled in, Clarkson would assist the student in finding alternative educational opportunities to complete their educational goals. The 100 plus year history of Clarkson and the Nebraska Medical Center makes that scenario quite remote.

Best Regards,

A handwritten signature in black ink, which appears to read "Louis W. Burgher, M.D., Ph.D.", is located below the "Best Regards," text.

Louis W. Burgher, M.D., Ph.D.  
President.

**Exhibit G**  
**CLARKSON COLLEGE**

<b>SECTION: Student Welfare</b>	<b>NUMBER: SW-14</b>
<b>SUBJECT: Student Grievance</b>	<b>ADOPTED DATE: Aug 1999</b>
<b>SUPERSEDES: SW-14; Jul 2008, Aug 2007, Aug 2005, Aug 1999 HR-5; Apr 2001</b>	<b>EFF. DATE: Nov 2008</b>
	<b>REVIEW DATE: Mar 2011</b>
<b>APPROVED BY:</b> 	

**GRIEVANCE POLICY**

A grievance is a complaint (a matter that indicates widespread or substantive problems indicating significant non-compliance with the Higher Learning Commission's Criteria for Accreditation) that a specific decision or action that affects the student's academic record or status has violated published policies and procedures, or has been applied to the grievant in a manner different from that used for other students. The grievance process is not designed to resolve disputes between an individual and an institution that might occur over such issues as grades, billing, financial aid, terms of employment or other similar disputes nor to review events or circumstances that have occurred in an individual's particular relationship with an institution. This policy does not limit the College's right to change rules, policies or practices.

Clarkson College complies with all applicable federal, state, and local laws relating to discrimination based on race, color, religion, ancestry, sexual orientation, physical or mental disability, national origin, ethnicity, sex, age, veteran's status, or marital status.


**Student Grievance Process**

The student must complete a Grievance Form and must provide strong, documented evidence and submit the completed Grievance Form to the Registrar's Office. The student must submit the Grievance Form no later than 7 days from the time of incident. The Registrar's Office will forward the Grievance Form to the Vice President of Academic Affairs (VPAA) who will initiate and monitor the college committee's response to the student's grievance. The VPAA will provide a written response of the outcome within 10 business days.

**Student Grievance Procedure**

Grievances must be submitted in writing to the Registrar's Office using the Grievance Form. The Grievance Form may be obtained from the Student Services office or the Clarkson College website.

## CLARKSON COLLEGE

<b>SECTION: Student Welfare</b>  <b>SUBJECT: Student Grievance</b>  <b>SUPERSEDES: SW-14; Jul 2008, Aug 2007, Aug 2005, Aug 1999 HR-5; Apr 2001</b>	<b>NUMBER: SW-14</b>  <b>ADOPTED DATE: Aug 1999</b>  <b>EFF. DATE: Nov 2008</b>  <b>REVIEW DATE: Mar 2011</b>
<b>APPROVED BY:</b> 	

The following will be addressed under the grievance policy. The student must appeal directly to the Vice President of Academic Affairs (VPAA) office and a Grievance Committee will be formed by the VPAA. All complaints will be promptly and thoroughly investigated and resolved. The responsible party is the individual being grieved. Complainants may provide statements from witnesses as part of their information and evidence. Complaints of discrimination on the basis of sex may be filed with the U.S. Department of Education Office of Civil Rights, 8930 Ward Parkway, suite 2037, Kansas City, Missouri 64114-3302, and (816) 268-0050.

The Grievance Committee is the designated arbiter of disputes within the student community in cases, which do not involve a violation of the Student Code of Conduct as described in the student welfare policy and in the student handbook. All parties must agree to arbitration, and be bound by the decision with no right of appeal.

- A. The Grievance Committee shall be composed of an Academic Council member, faculty from the executive committee of Faculty Senate, one student government representatives, VPAA, one Student Services Director totaling five members including the VPAA. The VPAA will vote only in the case of a tie. The VPAA will chair called meetings and gather all pertinent information.
- B. Membership may be comprised of faculty, staff and/or students that are deemed to not have any conflicts of interest with regards to any part of the dispute and are appointed by the VPAA.
- C. Members will be appointed on a case-by-case basis.
- D. The VPAA shall develop policies for the administration of the academic grievance process and procedural rules for the conduct of hearings.
- E. The VPAA will communicate the results to the grievant.
- F. Decisions made by the Grievance Committee and/or VPAA shall be final.

**Responsible Department:**

Registrar and VPAA



## GRIEVANCE FORM

<b>Name:</b> <b>Student ID Number:</b> <b>Program:</b> <b>Phone number at which you can be reached:</b>	<b>Address:</b>  <b>Phone Number at which you can be reached:</b>

**Please attach documentation for the following:**

**A. State the decision/policy or the outcome you are grieving.**

**B. Describe the circumstances that justify your grievance.**

**C. Summarize the outcome you would like to see from this grievance.**

**By filing this Grievance Form, you hereby give Clarkson College permission to gather all pertinent information.  
The student must submit the Grievance Form no later than 7 days from the time of incident.**

**Signature**\_\_\_\_\_ **Date** \_\_\_\_\_

## Exhibit H



P.O. Box 95005, Lincoln, NE 68509-5005 • 140 N. 8th St., Suite 300, Lincoln, NE 68508  
Telephone: 402/471-2847 • Fax: 402/471-2886 • [www.ccpe.state.ne.us](http://www.ccpe.state.ne.us)  
Marshall A. Hill, Ph.D., Executive Director

*Promoting high quality, ready access, and efficient use of resources  
in Nebraska higher education.*

October 18, 2010

Dr. Louis Burgher  
Clarkson College  
101 S. 42<sup>nd</sup> Street  
Omaha, NE 68131

Dear Dr. Burgher:

This letter confirms that Clarkson College is authorized to operate in the state of Nebraska. State statutes requiring higher education institutions that wish to initiate operations in the state to seek approval from the Coordinating Commission for Postsecondary Education have been applied only to institutions that petition to operate after 1967 (Neb. Rev. Stat. Section 85-1105 (2008)). Since Clarkson College has been in existence for over 100 years and in continuous operation since 1960, it is not required to seek authorization.

If you have additional questions, please feel free to contact me at 402-471-0030 or [kathleen.fimple@nebraska.gov](mailto:kathleen.fimple@nebraska.gov).

Sincerely,

Kathleen L. Fimple, Ph.D.  
Academic Programs Officer

---

Commissioners

Dr. Joyce D. Simmons, Chair  
*Valentine*

Dr. Ron Hunter, Vice Chair  
*Hay Springs*

Colleen A. Adam  
*Hastings*

Clark Anderson  
*Ogallala*

Riko Bishop  
*Lincoln*

Dr. Dick C.E. Davis  
*Omaha*

Mary Lauritzen  
*West Point*

Eric Seacrest  
*North Platte*

W. Scott Wilson  
*Papillion*

John Winkleblack  
*Tilden*

Carol Zink  
*Lincoln*